



Sierra – Sacramento Valley EMS Agency Joint Powers Agency (JPA) Governing Board Meeting



MEETING AGENDA

Meeting Date & Time

- **Friday, June 13, 2025, 1:00 pm**

Meeting Locations & Attendance Information

- **Primary Meeting Location:** 535 Menlo Drive, Suite A, Rocklin, CA 95765
- **Videoconference Meeting Location:** 1255 East Street, 2nd Floor, Redding, CA 96001
- **Videoconference Meeting Location:** 525 W. Sycamore St., Suite B1, Willows, CA 95988
- **Videoconference Meeting Location:** 11211 N Hwy 3, Fort Jones, CA 96032

Pursuant to Government Code § 54953, this board meeting will include videoconference participation from the videoconference meeting locations listed. The meeting notice and agenda will also be posted at these videoconference locations.

The board meeting will be open to in-person public attendance at any of the meeting locations listed. Public participation will also be offered through a completely remote option. Individuals who wish to participate remotely may use the following information to do so:

- **Zoom link (audio/video):**

<https://us02web.zoom.us/j/86299726993?pwd=bXKU3rKm7DnVRtT4ej2XMCTtOycBf1.1>

- **Telephone (audio only):**

(669) 900-9128, **Meeting ID:** 862 9972 6993, Meeting **Passcode:** 1702

Public Comment will be opened for each agenda item in sequence. Public records that relate to any item on the open session agenda for a regular board meeting are available on our website at: www.ssvems.com. Those records that are distributed less than 72 hours prior to the meeting will be made available online following the meeting.

Sierra – Sacramento EMS Agency – JPA Governing Board Meeting Agenda

Meeting Agenda		
Item	Title	Leader
A	Call to Order & Pledge of Allegiance	Chairperson
B	Welcome & Introductions	All
C	Board Member Announcements	Board Members
D	Action to Approve Consent Calendar Items All items will be approved by a single roll call vote. Anyone may ask to address Consent Calendar Items prior to the Board acting, and the item(s) may be removed for discussion. <ol style="list-style-type: none"> 1. Approve the April 11, 2025, JPA Board Meeting Minutes 2. FY 24/25 Revenue/Expenditure Report 3. FY 24/25 Other Post-Employment Benefits Actuarial Report 4. Ratify the AHA GWTG Stroke Patient Data Registry Super User Agreement Renewal 	Chairperson
E	Public Comment Persons may address the Board on items not on this agenda. Please limit comments to 3 minutes per person since the time allocated for Public Comment is 15 minutes. If all comments cannot be heard within the 15-minute time limit, the Public Comment period will be taken up at the end of the regular session. The Board is not permitted to take any action on items addressed under Public Comment.	Chairperson
F	Information Update <ol style="list-style-type: none"> 1. 911 ambulance response times – attachment & verbal report 2. Member county updates – verbal report 3. S-SV EMS Agency updates – attachment & verbal report 	Poland
G	New Business <ol style="list-style-type: none"> 1. S-SV EMS Agency FY 2025/2026 Final Budget – for approval 	Chairperson
H	Old Business <ol style="list-style-type: none"> 1. None 	Chairperson
I	Legislation/Regulations <ol style="list-style-type: none"> 1. EMS legislation/regulations updates – attachment & verbal report 	Poland

Sierra – Sacramento EMS Agency – JPA Governing Board Meeting Agenda

Item	Title	Leader
J	S-SV EMS Agency Medical Director's Report	Dr. Falck
K	Next JPA Governing Board Meeting & Adjournment 1. Friday, August 8, 2025	Chairperson

D-1

Approve the April 11, 2025, JPA Minutes



**Sierra – Sacramento Valley EMS Agency
Joint Powers Agency (JPA) Governing Board Meeting**



MEETING MINUTES

Meeting Date

- **Friday, April 11, 2025**

MEETING ATTENDANCE

BOARD MEMBERS			
MEMBER	REPRESENTING	PRESENT	ABSENT
Bill Connelly	Butte County	X	
Merced Corona	Colusa County	X	
Grant Carmon	Glenn County	X	
Susan Hoek (Chairperson)	Nevada County		X
Cindy Gustafson	Placer County	X	
Matt Plummer	Shasta County	X	
Jess Harris	Siskiyou County		X
Jeff Boone	Sutter County	X	
Pati Nolen	Tehama County	X	
Seth Fuhrer	Yuba County		X
EX-OFFICIO MEMBER			
MEMBER	REPRESENTING	PRESENT	ABSENT
John Poland	S-SV EMS Agency	X	
LEGAL COUNSEL			
ATTENDEE	REPRESENTING	PRESENT	ABSENT
Clayton Cook	S-SV EMS Agency/Placer County	X	
CLERK OF THE BOARD			
ATTENDEE	REPRESENTING	PRESENT	ABSENT
Amy Boryczko	S-SV EMS Agency		X
Whitney Sullivan	S-SV EMS Agency	X	

MEETING ATTENDANCE (CONTINUED)

OTHER ATTENDEES	
ATTENDEE	REPRESENTING
Troy Falck, MD	S-SV EMS Agency
Michelle Moss	S-SV EMS Agency
Patrick Comstock	S-SV EMS Agency
Gabe Cruz	AMR
Jennifer James	S-SV EMS Agency
Tim Reeser	AMR
Alex Bumpus	Bi-County Ambulance
Rob Oldham, MD	Placer County Public Health
Mike Romero	Placer County Public Health
Bill Bullard	Healthcare Strategists
Lou Meyer	Healthcare Strategists

MEETING MINUTES

A. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

Supervisor Corona (Vice-Chair) called the meeting to order at 1:04 p.m. and led attendees in the Pledge of Allegiance.

B. WELCOME AND INTRODUCTIONS

All in-person and remote attendees introduced themselves.

C. BOARD MEMBER ANNOUNCEMENTS

There were no Board member announcements.

D. ACTION TO APPROVE CONSENT CALENDAR ITEMS

Supervisor Gustafson motioned to approve the consent calendar. Supervisor Boone seconded. A roll call of votes was called: Ayes=6 (Placer, Colusa, Sutter, Tehama, Glenn and Butte Counties). Noes=0. Absent=4 (Nevada, Siskiyou, Yuba and Shasta Counties). Motion approved.

E. PUBLIC COMMENT:

None was forthcoming.

F. INFORMATION UPDATE – Oral Update by John Poland, Regional Executive Director:

1. 911 Ground Ambulance Response Times – attachment and verbal report

- Response times data reports were included in the meeting packet and will be posted on the S-SV EMS Agency website.
- Mr. Poland provided the following additional comments:
 - There are continued excellent response times in Colusa County. The addition of the 24-hr unit has worked out as expected.
 - This is the first time since 2018 that Glenn County has been compliant with all response times. This is directly related to the 12-hr ambulance that was recently added there.
 - There have been some difficulties in Shasta County with the accuracy of data from SHASCOM. S-SV EMS staff have worked with them and believe the issues have been resolved at this point and will start publishing the data again.
- Any questions or concerns regarding ambulance response times should be directed to Mr. Poland or Ms. Harlan, S-SV EMS Agency Contracts Compliance Manager.

2. Member County Updates – attachment and verbal report

- Mr. Poland presented the information contained in the Member County Updates written report included in the meeting packet.
- No additional updates were presented, and no additional questions were asked.

3. S-SV EMS Agency Updates – attachment and verbal report

- Mr. Poland presented the information contained in the S-SV EMS Agency Updates written report included in the meeting packet, and provided the following additional comments:
 - As a result of previous Board action, S-SV EMS is in the process of paying (from a combination of the CEPPT fund as well as money from extra money in the budget this year) a \$245K payment towards the agency's unfunded liability which will result in a 14.5% decrease in the unfunded liability.
- No additional updates were presented, and no additional questions were asked.

4. Performance Measures & Quality Indicators – verbal report

- This item was presented by Michelle Moss, S-SV EMS Deputy Director of Specialty Programs and Quality Management.
- The newest S-SV EMS employee, Jared Gunter, has allowed the agency to complete more work and initiate additional projects. Historically, there have been 26 specialty patient quality measures that are reviewed on an ongoing basis. With the addition staff and some new software tools, the agency was able to expand to 46 quality measures. This assists the agency and EMS providers with their quality improvements processes. Additional information/data related to this matter will be presented at future board meetings.

5. Annual Meeting, pursuant to Article IV, Section A, Paragraph 5 of the S-SV EMS JPA Agreement, “at which time a review of the Joint Powers Agreement may take place” – for discussion

- According to the current JPA agreement, this is the ‘annual meeting’ at which a review on the JPA agreement may take place, so it has been included.
- There were no questions or further discussion/action related to this agenda item.

G. NEW BUSINESS

Note: Supervisor Plummer arrived at 1:28 pm

1. FY 2025/2026 Draft S-SV EMS Agency Budget – for discussion.

- Revenues: There is a change from \$380K to \$450K under ‘Franchises’. The agency is spending about \$50-60K to help negotiate the AMR contract which will be regained once the contract is signed with AMR during FY 24/25.
- Expenditures: ‘State Aid/Other Programs’ has a decrease due to changes in the Sutter & Yuba HPP grants. ‘Other Fees/Charges’ will decrease by about \$100K as well due to more specific numbers related to the Glenn County Westside Ambulance subsidy. These revenues/expenditures are pass-through funds. There is an increase from last year due to the hiring of the new staff member this FY.
- There continues to be a balanced budget without changes to fees.
- The final budget will be brought to the June meeting for approval.

2. Resolution allowing the S-SV EMS Regional Executive Director to sign the FY 2025/2026 Regional Disaster Medical Health Specialist (RDMHS) contract with the California EMS Authority (EMSA) – for approval

- This is the annual approval for the Board to allow Mr. Poland to sign this contract. This grant contract will come in and need to be signed prior to the next Board meeting.
 - The grant amounts for FY 25/26 are the same as the FY 24/25 grant amounts.
- Supervisor Nolen motioned to approve. Supervisor Plummer seconded. A roll call of votes was called: Ayes=8 (Placer, Colusa, Butte, Sutter, Shasta, Tehama and Glenn Counties). Noes=0. Absent= (Nevada, Siskiyou and Yuba Counties). Motion approved.

3. Resolution allowing the S-SV EMS Regional Executive Director to sign the FY 2025/2026 State General Fund Multi-County LEMSA contract with the California EMS Authority (EMSA) – for approval

- This is the annual approval for the Board to allow Mr. Poland to sign this contract. This grant contract will come in and need to be signed prior to the next Board meeting.
 - The grant amounts for FY 25/26 are the same as the FY 24/25 grant amounts.
 - The application was due on April 1st this year and has been submitted to the State.
- Supervisor Nolen motioned to approve. Supervisor Gustafson seconded. A roll call of votes was called: Ayes=8 (Placer, Colusa, Butte, Sutter, Shasta, Tehama and Glenn Counties). Noes=0. Absent= (Nevada, Siskiyou and Yuba Counties). Motion approved.

4. Resolution approving adoption of the CalPERS 457 Plan option for Agency employees – *for approval*

- This is an optional plan that allows employees to set aside pre-taxed money from their paycheck at no cost to the agency.
- The agency had previously set up a 457 plan through an outside vendor but none of the current employees have contributed to that plan for the last 8 - 10 years. A few employees have recently inquired to Mr. Poland about this type of plan. After researching, Mr. Poland discovered that CalPERS has a 457 plan but requires a board resolution to set-up.
- The motion included an amendment to change the name/signatory on the resolution from Sue Hoek to Merced Corona since Supervisor Hoek is not present.

Supervisor Nolen motioned to approve. Supervisor Boone seconded. A roll call of votes was called: Ayes=8 (Placer, Colusa, Butte, Sutter, Shasta, Tehama and Glenn Counties). Noes=0. Absent= (Nevada, Siskiyou and Yuba Counties). Motion approved

5. Conduct a public hearing to consider adjustments to the S-SV EMS Agency Fee Schedule – new ‘Trauma Center Data System Utilization Fee’, not to exceed \$8.00 per trauma patient record, for trauma centers utilizing the S-SV EMS trauma data registry system – *for approval*.

- S-SV EMS maintains a trauma data registry system, as required by statutes, regulations, policies, and contracts. The previous trauma data registry vendor (ESO) notified the agency last year that they would no longer support our data registry. The agency chose a different vendor and has committed a significant amount of staff time and effort on this new data registry. It has subsequently been determined that this new data registry will not meet the long-term needs of the agency or the trauma centers. An alternative vendor has been identified that appears to be a better option, based on feedback from current trauma center representatives, but their product is more expensive. All trauma centers were notified that due to the increased expenses the agency has already committed to the trauma data registry, any further additional costs would need to be funded by trauma data registry fee adjustments. All trauma centers currently utilizing the agency managed trauma data registry agreed to pay these proposed additional fees.
- Based on the costs for this new trauma data registry, agency staff requested the board conduct a public hearing to consider adjustments to the S-SV EMS Agency Fee Schedule, specifically creating a new ‘Trauma Center Data System Utilization Fee’, not to exceed \$8.00 per trauma patient record, for trauma centers utilizing the S-SV EMS trauma data registry system.
- Mr. Poland confirmed that this additional fee was solely to cover the increased costs of utilizing this new trauma data registry system. The agency will assess this additional fee on applicable trauma centers annually, based on their per patient utilization. The agency will not collect any additional administrative or other fees and will ensure that the fees assessed completely cover the agency’s additional costs for these services.
- **Vice-Chair Corona opened the public hearing at 2:07 pm and invited public comment, of which none was forthcoming. Vice-Chair Corona subsequently closed the public hearing at 2:08 pm and deferred to the board members present.**

Supervisor Nolen motioned to approve the adjustment to the S-SV EMS Agency Fee Schedule, effective July 1, 2025, specifically creating a new 'Trauma Center Data System Utilization Fee', not to exceed \$8.00 per trauma patient record, for trauma centers utilizing the S-SV EMS trauma data registry system. Supervisor Gustafson seconded. A roll call of votes was called: Ayes=8 (Placer, Colusa, Butte, Sutter, Shasta, Tehama and Glenn Counties). Noes=0. Absent= (Nevada, Siskiyou and Yuba Counties). Motion approved

6. Contract with National Quality Systems (NQS) for trauma data registry services – *for approval*

- This is the contract for the alternative trauma data registry system, as referenced in the previous public hearing agenda item. The vendor gave the agency a discount for contract year 1, which will increase in contract year 2 and stabilize for subsequent contract years. The previously approved S-SV EMS fee schedule adjustment is intended to cover these additional fees for the foreseeable future.

Supervisor Boone motioned to approve. Supervisor Connelly seconded. A roll call of votes was called: Ayes=8 (Placer, Colusa, Butte, Sutter, Shasta, Tehama and Glenn Counties). Noes=0. Absent= (Nevada, Siskiyou and Yuba Counties). Motion approved

H. OLD BUSINESS

1. Western Placer County EMS System Review Consultant RFP – *approval of consultant, authorization to negotiate/execute an agreement for consultant services not to exceed \$80,000.*

- Mr. Poland was given approval at the last board meeting to release an RFP to select a consultant to conduct a comprehensive assessment of the Western Placer County EMS system.
- This RFP process was conducted since the previous board meeting and 6 total proposals were received.
- A review panel of 5 individuals, including S-SV EMS staff and representatives from Placer County, The Western Placer County Fire Chief's Association and Placer County acute care hospitals evaluated all proposals and unanimously selected Healthcare Strategists based on assigned scores. There were no issues related to the evaluation process and no protests were received from any consultant who submitted a proposal.
- Mr. Poland initially thought he would need to request the utilization of agency reserve funds to pay for this project, but because the cost will be split between this fiscal year and next fiscal year, he believes that the agency's regular operating budget will be able to cover it. Mr. Poland advised the board that consistent with industry standard related to these matters, these expenses are expected to be reimbursed upon implementation of plans/agreements resulting from the final adopted recommendations of this EMS system assessment.

Supervisor Gustafson motioned to approve. Supervisor Nolan seconded. A roll call of votes was called: Ayes=8 (Placer, Colusa, Butte, Sutter, Shasta, Tehama and Glenn Counties). Noes=0. Absent= (Nevada, Siskiyou and Yuba Counties). Motion approved

I. LEGISLATION

1. Legislative/regulation updates

- Mr. Poland presented the information contained in the legislation/regulation written update report included in the meeting packet. No additional questions were asked.

2. S-SV EMS Legislative Platform Annual Review – *for approval*

- The S-SV EMS Legislative Platform was initially approved by the Board last year.
- Mr. Poland reminded the board that he is also the current legislative-chair for the Emergency Medical Services Administrators Association of California (EMSAAC) and as such attends a lot of meetings with state legislative members and staff. Mr. Poland wants to make sure he appropriately represents the Board on legislative matters, consistent with the agency's approved legislative platform.

Supervisor Nolen motioned to approve the current S-SV EMS Agency Legislative Platform as written, without any modifications. Supervisor Boone seconded. A roll call of votes was called: Ayes=8 (Placer, Colusa, Butte, Sutter, Shasta, Tehama and Glenn Counties). Noes=0. Absent= (Nevada, Siskiyou and Yuba Counties). Motion approved

J. MEDICAL DIRECTOR'S REPORT

- Dr. Falck advised the Board that the flu season appears to be ending, which should decrease some of the burden on acute care hospitals.
- Ambulance Patient Offload Times (APOT) have improved over time across the region. Improvements continue to be made.

K. NEXT JPA GOVERNOING BOARD MEETING

- The next JPA Board meeting will be for Friday, June 13, 2025, 1:00 p.m., 535 Menlo Drive, Suite A, Rocklin, CA or via videoconference at 1255 East St., Suite 201, Redding, CA.
- The meeting adjourned at 2:32 pm.

Respectfully submitted,

Amy Boryczko, Clerk to the Board

Date

Merced Corona, Vice-Chairperson

Date

D-2

**FY 24/25 S-SV EMS Agency
Revenues/Expenditures Report**

Placer Budget to Actuals

07:36 PM

06/05/2025

Page 1 of 2

Company: CO100 County of Placer

Budget Structure: Special District Budget - Detail Level

Budget Name: 2024-25 Special District - Detail Level

Period: FY2025 - Jun

Time Period: Current Period YTD

Book and Book for Budget: Modified Accrual (Common)

Ignore Commitments: No

Ledger Account/Summary: Master Account Set: Income Statement

Fund(s): FD32604 Sierra Sacramento Valley Emergency Medical Services Fund

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	(4,413,756.00)	0	0	(3,246,494.60)	(\$1,167,261.40)	73.55%
41080:Franchises	(380,804.00)	0	0	(337,470.00)	(\$43,334.00)	88.62%
41090:Other Licenses and Permits	(200,000.00)	0	0	(221,589.32)	\$21,589.32	110.79%
42010:Investment Income	(200,000.00)	0	0	(182,725.17)	(\$17,274.83)	91.36%
44270:State Aid - Other Programs	(1,505,496.00)	0	0	(1,195,016.54)	(\$310,479.46)	79.38%
45010:Aid from Other Agencies	(20,000.00)	0	0	0.00	(\$20,000.00)	0.00%
45060:Local Matching Funds Revenue	(620,871.00)	0	0	(620,871.00)	\$0.00	100.00%
46260:Institutional Care and Services	(444,385.00)	0	0	(219,032.00)	(\$225,353.00)	49.29%
46360:Other Fees and Charges	(986,000.00)	0	0	(469,316.98)	(\$516,683.02)	47.60%
46410:Contribution - Retiree Insurance Reimbursement Program	(55,000.00)	0	0	0	(\$55,000.00)	0.00%
48030:Miscellaneous	(1,200.00)	0	0	(473.59)	(\$726.41)	39.47%
Total Expenses	4,413,755.99	0	0	3,617,820.56	\$795,935.43	81.97%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses (Non Capital Assets)	4,413,755.99	0	0	3,617,820.56	\$795,935.43	81.97%
51010:Salaries and Wages	1,141,543.00	0	0	1,015,377.32	\$126,165.68	88.95%
51270:PERS Pension Expense	526,014.99	0	0	502,898.87	\$23,116.12	95.61%
51280:OPEB Expense	0.00	0	0	0	\$0.00	0.00%
51310:Employee Group Insurance	340,098.00	0	0	333,018.32	\$7,079.68	97.92%
51320:Retired Employee Group Insurance	45,000.00	0	0	42,490.43	\$2,509.57	94.42%
52030:Clothing and Personal	6,000.00	0	0	3,822.28	\$2,177.72	63.70%
52040:Communication Services Expense	34,100.00	0	0	32,091.50	\$2,008.50	94.11%
52080:Insurance	73,000.00	0	0	142,921.20	(\$69,921.20)	195.78%
52220:Laboratory Supplies	96,000.00	0	0	63,642.46	\$32,357.54	66.29%
52240:Professional / Membership Dues	7,000.00	0	0	8,441.48	(\$1,441.48)	120.59%
52260:Misc Expense	8,000.00	0	0	6,426.63	\$1,573.37	80.33%

Placer Budget to Actuals

07:36 PM

06/05/2025

Page 2 of 2

Account Set	Budget	Commitments	Obligations	Actuals		Balance	Percentage of Budget
52330:Other Supplies	180,000.00	0	0	116,735.36		\$63,264.64	64.85%
52340:Postage	5,000.00	0	0	3,603.94		\$1,396.06	72.08%
52360:Professional and Special Services - General	1,123,250.00	0	0	634,728.60		\$488,521.40	56.51%
52370:Professional and Special Services - Legal	100,000.00	0	0	29,200.00		\$70,800.00	29.20%
52380:Professional and Special Services - Technical, Engineering and Environmental	95,000.00	0	0	81,305.00		\$13,695.00	85.58%
52390:Professional and Special Services - County	0	0	0	6,304.91		(\$6,304.91)	0.00%
52400:Professional and Special Services - Information Technology	320,100.00	0	0	293,313.22		\$26,786.78	91.63%
52440:Short-Term Rents and Leases - Equipment	6,000.00	0	0	5,493.12		\$506.88	91.55%
52450:Short-Term Rents and Leases - Buildings & Improvements	128,500.00	0	0	134,423.70		(\$5,923.70)	104.61%
52480:PC Acquisition	10,000.00	0	0	16,708.05		(\$6,708.05)	167.08%
52510:Commissioner's Fees	0	0	0	300.00		(\$300.00)	0.00%
52580:Special Department Expense	2,000.00	0	0	866.37		\$1,133.63	43.32%
52785:Training / Education	55,250.00	0	0	79,726.21		(\$24,476.21)	144.30%
52790:Transportation and Travel	109,900.00	0	0	62,441.31		\$47,458.69	56.82%
52800:Utilities	2,000.00	0	0	1,440.28		\$559.72	72.01%
54550:Returned Payments (Cash Sales Only)	0	0	0	100.00		(\$100.00)	0.00%
ROU and SBITA Lease Non-Budgetary Revenue and Expense	0	0	0	0		0.00	0.00%
ROU and SBITA Lease Revenue	0	0	0	0		0.00	0.00%
ROU and SBITA Lease Asset (Capital Outlay)	0	0	0	0		0.00	0.00%
Facilities and Administration Cost Revenue and Expense	0	0	0	0		0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0		0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0		0.00	0.00%
Net (Income)/Loss	(0.01)	0	0	371,325.96		(\$371,325.97)	(3,713,259,600.00%)

D-3

**FY24/25 Other Post-Employment Benefits
(OPEB) Actuarial Report**

MacLeod Watts

May 21, 2025

Mr. John Poland
Regional Executive Director
Sierra-Sacramento Valley EMS Agency
535 Menlo Dr., Suite A
Rocklin, CA 95765

Re: Sierra-Sacramento Valley EMS Agency Other Post-Employment Benefits
GASB 75 Report for Fiscal Year Ending June 30, 2025

Dear Mr. Poland:

We are pleased to enclose our updated actuarial report providing financial information about the other post-employment benefit (OPEB) liabilities of the Sierra-Sacramento Valley EMS Agency. The report's text describes our analysis and assumptions in detail.

The primary purpose of this report is to provide information required by GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension") to be reported in the Agency's financial statements for the fiscal year ending June 30, 2025. The information included in this report reflects the Agency's established practice of contributing 100% or more of the Actuarially Determined Contribution.

The exhibits presented are based on a roll forward of the June 30, 2023, actuarial valuation results and on the employee and plan data provided to us for that valuation. We assumed that OPEB trust assets remain in CERBT Asset Allocation Strategy 1.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of Agency staff who provided valuable time and information to enable us to prepare this report. Please let us know if we can be of further assistance.

Sincerely,



Catherine L. MacLeod, FSA, FCA, EA, MAAA
Principal & Consulting Actuary

Enclosure



Sierra-Sacramento Valley EMS Agency

GASB 75 Actuarial Report
Measured as of June 30, 2024
For Fiscal Year End June 30, 2025 Financial Reporting

Submitted May 2025

MacLeod Watts

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A. Executive Summary

This report presents actuarial information regarding the other post-employment benefit (OPEB) program of the Sierra-Sacramento Valley EMS Agency (the Agency). The purpose of this valuation is to assess the OPEB liabilities and provide disclosure information as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the fiscal year ending June 30, 2025.

Important background information regarding the valuation process can be found in Appendix 1. We recommend users of the report read this information to familiarize themselves with the process and context of actuarial valuations, including the requirements of GASB 75. The pages following this executive summary present exhibits and other information relevant for disclosures under GASB 75.

This report is based on a roll forward of the results of the June 30, 2023, valuation. A new biennial valuation will need to be prepared as of June 30, 2025. Results of that valuation will first be applied to prepare the GASB 75 report for the Agency's fiscal year ending June 30, 2026.

OPEB Obligations of the Agency

The Agency offers continuation of medical coverage to retiring employees. This benefit creates one or more of the following types of OPEB liabilities:

- **Explicit subsidy liabilities:** An "explicit subsidy" exists when the employer contributes directly toward the cost of retiree healthcare. In this program, the Agency contributes a portion of medical premiums for qualifying retirees. These benefits are described in Section 2.
- **Implicit subsidy liabilities:** An "implicit subsidy" exists when premiums are developed using blended active and retiree claims experience. In this situation, premiums charged for retirees may not be sufficient to cover expected medical claims and the premiums charged for active employees are said to "implicitly subsidize" retirees. This OPEB program includes implicit subsidy liabilities for retiree coverage prior to coverage under Medicare.
- **Other subsidy liabilities:** Pooled plans that do not blend active and retiree premiums likely generate subsidies between employers and retirees within the pool. In the CalPERS medical program, the premium rates for Medicare-covered retirees are based only on retiree claims experience of the pool. An actuarial practice note indicated these subsidies should be included in plan liabilities to the extent they are paid by the employer.¹ We generally expect these subsidies to be small and included any such liability with the implicit subsidy liability in this report.

We determine explicit subsidy liabilities using the expected direct payments promised by the plan toward retiree coverage. We determine the implicit and other subsidy liabilities as the projected difference between (a) estimated retiree medical claim costs by age and (b) premiums charged for retiree coverage. For more information on this process, see Appendix 3 for a description of MacLeod Watts' age rating methodology.

¹ Exceptions exist for: 1) Medicare Advantage Plans: these plans are treated as if their premiums are age-based due to the nature of the Federal subsidies paid to these plans. 2) Plans with low explicit subsidies to Medicare-covered retirees: in these plans no part of any potential pool subsidy is expected to be paid by the employer.



Executive Summary

(Continued)

OPEB Funding Policy

The Agency's OPEB funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan liability and expense. "Prefunding" is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust assets. Pay-as-you-go, or "PAYGO", is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate.

The Agency continues to prefund its OPEB liability, consistently contributing 100% or more of the Actuarially Determined Contributions (if any) each year. With the Agency's approval, the discount rate used for accounting purposes is 6.0%. For details, see Expected Return on Trust Assets on page 9.

Actuarial Assumptions

The actuarial "demographic" assumptions (i.e., rates of retirement, death, disability or other termination of employment) used in this report were chosen, for the most part, to be the same as the actuarial demographic assumptions used for the most recent valuation of the retirement plan(s) covering Agency employees. Other assumptions, such as age-related healthcare claims, healthcare trend, retiree participation rates and spouse coverage, were selected based on demonstrated plan experience and/or our best estimate of expected future experience. All these assumptions, and more, impact expected future benefits.

Please note that this valuation has been prepared on a closed group basis. This means that only employees and retirees present as of the valuation date are considered. We do not consider replacement employees for those we project to leave the current population of plan participants until the valuation date following their employment.

We emphasize that this actuarial valuation provides a projection of future results based on many assumptions. Actual results are likely to vary to some extent and we will continue to monitor these assumptions in future valuations. See Section 3 for a description of assumptions used in this valuation.

Important Dates for GASB 75 in this Report

GASB 75 allows reporting liabilities as of any fiscal year end based on: (1) a *valuation date* no more than 30 months plus 1 day prior to the close of the fiscal year end; and (2) a *measurement date* up to one year prior to the close of the fiscal year. The following dates were used for this report:

Fiscal Year End	June 30, 2025
Measurement Date	June 30, 2024
Measurement Period	June 30, 2023, to June 30, 2024
Valuation Date	June 30, 2023



Executive Summary

(Continued)

Updates Since the Prior Report

This report is based on a roll forward of the June 2023 valuation results. No benefit changes and no material changes in plan members were reported to MacLeod Watts from those provided to us for the 2023 valuation. Accordingly, no new census data was collected, and no plan experience was determined other than to reflect actual 2025 premium rates and benefit caps in place of the prior assumed increases over 2024 rates. No assumptions were changed. Investment experience (the difference between actual and expected trust earnings) was also determined.

Impact on Statement of Net Position and OPEB Expense for Fiscal Year Ending 2025

The plan's impact to Net Position will be the sum of difference between assets and liabilities as of the measurement date plus the unrecognized net outflows and inflows of resources. Different recognition periods apply to deferred resources depending on their origin.

Items	For Reporting At Fiscal Year Ending June 30, 2025
Total OPEB Liability	\$ 1,496,577
Fiduciary Net Position	(2,469,322)
Net OPEB Liability (Asset)	\$ (972,745)
<i>Adjustment for Deferred Resources:</i>	
Deferred (Outflows)	(282,889)
Deferred Inflows	389,814
Impact on Statement of Net Position	\$ (865,820)
 OPEB Expense, FYE 6/30/2025	 \$ (5,823)

Important Notices

This report is intended to be used only to present the actuarial information relating to other postemployment benefits for the Agency's financial statements. The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable. We note that various issues in this report may involve legal analysis of applicable law or regulations. The Agency should consult counsel on these matters; MacLeod Watts does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the Agency consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.



B. Results Measured as of June 30, 2024

The Agency's OPEB liability measured as of June 30, 2024, was determined based on a "roll-forward" of the June 30, 2023, valuation. A roll-forward valuation moves the plan liability forward based on expected changes. For this type of valuation, we do not collect new plan data, and we generally do not change any actuarial assumptions. One exception is that changes in the liability discount rate reflecting changes in the municipal bond index or updated trust earnings expectations are reflected as of the new measurement date. Updated trust assets as of the measurement date are also reflected in the roll-forward valuation.

GASB allows roll-forward valuations to be performed in the year following the full biennial valuation if no material changes to the plan or the plan's members have occurred. Examples of material changes would include significantly different terminations or retirements during the year than were assumed, or a change in the retirement plan provisions. The only change we identified and reflected in this report was to reflect known premium rate and benefit cap increases effective January 2025, which were significantly higher than we had assumed in the 2023 valuation.

The chart below reconciles the liability reported last year to that obtained by the roll-forward valuation as of the end of the current fiscal year.

Reconciliation of Changes During Measurement Period	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Asset) (c) = (a) - (b)
Balance at Fiscal Year Ending 6/30/2024 <i>Measurement Date 6/30/2023</i>	\$ 1,349,416	\$ 2,225,683	\$ (876,267)
Expected Changes During the Period:			
Service Cost	102,423		102,423
Interest Cost	85,093		85,093
Expected Investment Income		133,519	(133,519)
SSV EMS Contributions		67,250	(67,250)
Administrative expenses		(726)	726
Benefit Payments	(67,250)	(67,250)	-
Total Expected Changes During the Period	120,266	132,793	(12,527)
Expected at Fiscal Year Ending 6/30/2025 <i>Measurement Date 6/30/2024</i>	\$ 1,469,682	\$ 2,358,476	\$ (888,794)
Unexpected Changes During the Period:			
Change Due to Investment Experience		110,846	(110,846)
Change Due to 2025 Premiums and Estimated Claims Other Than Expected	26,895		26,895
Total Unexpected Changes During the Period	26,895	110,846	(83,951)
Balance at Fiscal Year Ending 6/30/2025 <i>Measurement Date 6/30/2024</i>	\$ 1,496,577	\$ 2,469,322	\$ (972,745)



C. Accounting Information (GASB 75)

The following exhibits are designed to satisfy the reporting and disclosure requirements of GASB 75 for the fiscal year ending June 30, 2025. The Agency is classified for GASB 75 purposes as a single employer.

Components of Net Position and Expense

The exhibit below shows the development of Net Position and Expense as of the Measurement Date.

Plan Summary Information for FYE June 30, 2025 <i>Measurement Date is June 30, 2024</i>		SSV EMS
Items Impacting Net Position:		
Total OPEB Liability	\$	1,496,577
Fiduciary Net Position		(2,469,322)
Net OPEB Liability (Asset)		(972,745)
<i>Deferred (Outflows) Due to:</i>		
Assumption Changes		(12,178)
Plan Experience		(41,278)
Investment Experience		(196,562)
Deferred Contributions		(32,871)
<i>Deferred Inflows Due to:</i>		
Assumption Changes		67,522
Plan Experience		137,915
Investment Experience		184,377
Impact on Statement of Net Position, FYE 6/30/2025	\$	<u>(865,820)</u>
Items Impacting OPEB Expense:		
Service Cost	\$	102,423
Cost of Plan Changes		-
Interest Cost		85,093
Expected Earnings on Assets		(133,519)
Administrative expenses		726
<i>Recognition of Deferred Outflows:</i>		
Assumption Changes		22,546
Plan Experience		6,694
Investment Experience		107,927
<i>Recognition of Deferred (Inflows):</i>		
Assumption Changes		(18,518)
Plan Experience		(65,799)
Investment Experience		(113,396)
OPEB Expense, FYE 6/30/2025	\$	<u>(5,823)</u>



Accounting Information

(Continued)

Change in Net Position During the Fiscal Year

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End <i>Measurement Date</i>	6/30/2024 <i>6/30/2023</i>	6/30/2025 <i>6/30/2024</i>	Change During Period
Total OPEB Liability	\$ 1,349,416	\$ 1,496,577	\$ 147,161
Fiduciary Net Position	(2,225,683)	(2,469,322)	(243,639)
Net OPEB Liability (Asset)	(876,267)	(972,745)	(96,478)
<i>Deferred (Outflows) Due to:</i>			
Assumption Changes	(34,724)	(12,178)	22,546
Plan Experience	(21,077)	(41,278)	(20,201)
Investment Experience	(304,489)	(196,562)	107,927
Deferred Contributions	(67,250)	(32,871)	34,379
<i>Deferred Inflows Due to:</i>			
Assumption Changes	86,040	67,522	(18,518)
Plan Experience	203,714	137,915	(65,799)
Investment Experience	186,927	184,377	(2,550)
Impact on Statement of Net Position	<u>\$ (827,126)</u>	<u>\$ (865,820)</u>	<u>\$ (38,694)</u>

Change in Net Position During the Fiscal Year

Impact on Statement of Net Position, FYE 6/30/2024	\$ (827,126)
OPEB Expense (Income)	(5,823)
SSV EMS Contributions During Fiscal Year	(32,871)
Impact on Statement of Net Position, FYE 6/30/2025	<u>\$ (865,820)</u>

OPEB Expense

SSV EMS Contributions During Fiscal Year	\$ 32,871
Deterioration (Improvement) in Net Position	(38,694)
OPEB Expense (Income), FYE 6/30/2025	<u>\$ (5,823)</u>



Accounting Information
(Continued)

Change in Fiduciary Net Position During the Measurement Period

	SSV EMS
Fiduciary Net Position at Fiscal Year Ending 6/30/2024 <i>Measurement Date 6/30/2023</i>	\$ 2,225,683
Changes During the Period:	
Investment Income	244,365
SSV EMS Contributions	67,250
Administrative expenses	(726)
Benefit Payments	(67,250)
Net Changes During the Period	243,639
Fiduciary Net Position at Fiscal Year Ending 6/30/2025 <i>Measurement Date 6/30/2024</i>	\$ 2,469,322

Expected Long-term Return on Trust Assets

CalPERS most recently updated the projected future investment returns for CERBT Strategy 1 in June 2024. The expected returns were determined by CalPERS using a building-block method and best-estimate ranges of expected future real rates of return for each major asset class (expected returns, net of OPEB plan investment expense and inflation). Target allocations and best estimates of geometric real rates of return published by CalPERS for each major class are split for years 1-5 and years 6 -20. We assume that the returns for years 6 through 20 would continue in later years.

CERBT Strategy 1		Years 1-5			Years 6-20		
Major Asset Classification	Target Allocation	General Inflation Rate Assumption	1-5 Year Expected Real Rate of Return	Compound Return Yrs 1-5	General Inflation Rate Assumption	6-20 Year Expected Real Rate of Return	Compound Return Years 6-20
Global Equity	49%	2.40%	3.90%	6.30%	2.40%	4.70%	7.10%
Fixed Income	23%	2.40%	2.70%	5.10%	2.40%	2.60%	5.00%
Global Real Estate (REITs)	20%	2.40%	3.70%	6.10%	2.40%	4.00%	6.40%
Treasury Inflation Protected Securities	5%	2.40%	1.70%	4.10%	2.40%	1.40%	3.80%
Commodities	3%	2.40%	2.90%	5.30%	2.40%	2.00%	4.40%
Volatility	11.5%	Portfolio		6.1%	Portfolio		6.6%

Portfolio compound return is time-weighted and net of administrative fees.

To derive the expected future trust return specifically for the Agency, we first adjusted CalPERS' future return expectations to align with the 2.5% general inflation assumption used in this report. Then applying the plan specific benefit payments to CalPERS' bifurcated return expectations, we determined the single equivalent long-term rate of return to be 6.55%. The Agency is less optimistic about future expected returns and approved 6.0% as the expected return on assets.



Accounting Information

(Continued)

Recognition Period for Deferred Resources

Liability changes due to plan experience which differs from what was assumed in the prior measurement period and/or from assumption changes during the period are recognized over the plan's Expected Average Remaining Service Life ("EARSL"). The EARSL of 7.64 years is the period used to recognize such changes in the OPEB Liability arising during the current measurement period.

When applicable, changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over 5 years.

Liability changes attributable to benefit changes occurring during the period, if any, are recognized immediately.

Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources for the fiscal year end June 30, 2025.

Sierra Sacramento Valley EMS Agency	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 12,178	\$ 67,522
Differences Between Expected and Actual Experience	41,278	137,915
Net Difference Between Projected and Actual Earnings on Investments	12,185	-
Deferred Contributions	32,871	-
Total	\$ 98,512	\$ 205,437

In addition, future recognition of these deferred resources is shown below.

For the Fiscal Year Ending June 30	Recognized Net Deferred Outflows (Inflows) of Resources
2026	\$ (69,287)
2027	20,769
2028	(77,512)
2029	(21,010)
2030	2,268
Thereafter	4,976



Accounting Information
(Continued)

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for accounting purposes for the fiscal year end 2025 is 6.0%. Known increases for 2025 were reflected; subsequent Healthcare Cost Trend was assumed to be 6.0% (increase effective January 1, 2026) decreasing to 3.9% for years 2075 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	Current - 1% 5.00%	Current 6.00%	Current + 1% 7.00%
Total OPEB Liability	1,704,904	1,496,577	1,324,735
Increase (Decrease)	208,327		(171,842)
% Increase (Decrease)	13.9%		-11.5%
Net OPEB Liability (Asset)	(764,418)	(972,745)	(1,144,587)
Increase (Decrease)	208,327		(171,842)
% Increase (Decrease)	21.4%		-17.7%
Change in Healthcare Cost Trend Rate	Current Trend - 1%	Current Trend	Current Trend + 1%
Total OPEB Liability	1,300,096	1,496,577	1,739,306
Increase (Decrease)	(196,481)		242,729
% Increase (Decrease)	-13.1%		16.2%
Net OPEB Liability (Asset)	(1,169,226)	(972,745)	(730,016)
Increase (Decrease)	(196,481)		242,729
% Increase (Decrease)	-20.2%		25.0%



Accounting Information
(Continued)

Schedule of Changes in the Agency's Net OPEB Liability and Related Ratios

Fiscal Year End June 30	2025	2024	2023	2022	2021	2020	2019	2018
Measurement Date	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Discount Rate	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	7.00%	7.00%
Total OPEB liability								
Service Cost	\$ 102,423	\$ 68,448	\$ 66,454	\$ 72,193	\$ 70,090	\$ 66,834	\$ 64,730	\$ 54,785
Interest	85,093	78,775	73,791	91,207	85,532	93,444	86,737	96,770
Changes of benefit terms	-	-	-	-	-	-	-	(44,875)
Differences between expected and actual experience	26,895	24,251	-	(289,812)	-	(160,329)	-	(278,322)
Changes of assumptions	-	(33,814)	-	(98,928)	-	147,454	-	127,791
Benefit payments	(67,250)	(65,411)	(52,945)	(65,448)	(60,827)	(59,252)	(56,260)	(56,230)
Net change in total OPEB liability	147,161	72,249	87,300	(290,788)	94,795	88,151	95,207	
Total OPEB liability - beginning	1,349,416	1,277,167	1,189,867	1,480,655	1,385,860	1,297,709	1,202,502	1,302,583
Total OPEB liability - ending (a)	\$ 1,496,577	\$ 1,349,416	\$ 1,277,167	\$ 1,189,867	\$ 1,480,655	\$ 1,385,860	\$ 1,297,709	\$ 1,202,502
Plan fiduciary net position								
Contributions - employer	\$ 67,250	\$ -	\$ -	\$ 6,257	\$ 1,636	\$ 96,416	\$ 135,954	\$ 483,861
Net investment income	244,365	138,397	(340,184)	565,643	71,743	116,315	131,775	150,336
Benefit payments	(67,250)	(65,411)	(52,945)	(65,448)	(60,827)	(59,252)	(56,260)	(56,230)
Administrative Expenses	(726)	(626)	(647)	(776)	(992)	(403)	(3,114)	(777)
Net change in plan fiduciary net position	243,639	72,360	(393,776)	505,676	11,560	153,076	208,355	577,190
Plan fiduciary net position - beginning	2,225,683	2,153,323	2,547,099	2,041,423	2,029,863	1,876,787	1,668,432	1,091,242
Plan fiduciary net position - ending (b)	\$ 2,469,322	\$ 2,225,683	\$ 2,153,323	\$ 2,547,099	\$ 2,041,423	\$ 2,029,863	\$ 1,876,787	\$ 1,668,432
Net OPEB liability (asset) - ending (a) - (b)	\$ (972,745)	\$ (876,267)	\$ (876,156)	\$ (1,357,232)	\$ (560,768)	\$ (644,003)	\$ (579,078)	\$ (465,930)
Covered payroll (in measurement period)	\$ 1,156,332	\$ 1,108,146	\$ 1,078,649	\$ 968,796	\$ 785,193	\$ 762,323	\$ 740,627	\$ 669,740
Net OPEB liability as a % of covered payroll	-84.12%	-80.22%	-81.23%	-140.09%	-71.42%	-84.48%	-78.19%	-69.57%



Accounting Information
 (Continued)

Schedule of Changes in the Agency's Net OPEB Liability and Related Ratios
 (concluded)

Fiscal Year End June 30	2025	2024	2023	2022	2021	2020	2019	2018
Measurement Date	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Discount Rate	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	7.00%	7.00%

Notes to Schedule of Changes - assumptions used to develop results

Valuation Date used for ADC	6/30/2023		6/30/2021		6/30/2019		6/30/2017	
Actuarial cost method	Entry Age Normal Level % of Pay		Entry Age Normal Level % of Pay		Entry Age Normal Level % of Pay		Entry Age Normal Level % of Pay	
Inflation	2.50%		2.50%		2.50%		2.75%	
Healthcare cost trend rates	6.0% in 2026, fluctuating down to 3.9% by 2075	6.5% in 2025, fluctuating down to 3.9% by 2075	5.58% in 2023, decreases to 3.9% by 2076		6.5% in 2021, fluctuates to ultimate rate of 4% in 2076		8% in 2018 to 5% in steps of 0.5%	
Salary increases	3.0%		3.0%		3.0%		3.25%	
Investment rate of return	6.0%		6.0%		6.0%		7.00%	
Retirement age	50 to 75		50 to 75		50 to 75		50 to 75	
Mortality	CalPERS 2021 Experience Study		CalPERS 2017 Experience Study		CalPERS 2017 Experience Study		CalPERS 2014 Experience Study	
Mortality Improvement	MacLeod Watts Scale 2022		MacLeod Watts Scale 2022		MacLeod Watts Scale 2018		MacLeod Watts Scale 2017	



Accounting Information
 (Continued)

Schedule of Contributions

The chart below shows the Actuarially Determined Contribution (ADC), the Agency's contribution, and the excess or shortfall.

Fiscal Year End June 30	2025	2024	2023	2022	2021	2020	2019	2018
Actuarially Determined Contribution (AC)	\$ 32,871	\$ 31,067	\$ -	\$ -	\$ -	\$ -	\$ 37,164	\$ 82,232
Contributions in relation to the ADC	32,871	67,250	-	-	6,257	-	96,416	82,232
Contribution deficiency (excess)	\$ -	\$ (36,183)	\$ -	\$ -	\$ (6,257)	\$ -	\$ (59,252)	\$ -
Covered employee payroll	\$ 1,300,000	\$ 1,156,332	\$ 1,108,146	\$ 1,078,649	\$ 968,796	\$ 785,193	\$ 762,323	\$ 669,740
Contributions as a % of payroll	2.53%	5.82%	0.00%	0.00%	0.65%	0.00%	12.65%	12.28%

Notes to Schedule - Methods and assumptions used to determine contribution rates:

Valuation Date used for ADC	6/30/2023	6/30/2021	6/30/2019	6/30/2017
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Amortization method	Level Dollar Open 20 yrs	Level Dollar Open 20 yrs	Level Dollar Open 12 yr period	Level % of pay Closed 30 yr period
Amortization period	20 years	20 years	12 years remain	21 yrs remain 22 yrs remain
Asset valuation method	Market Value	Market Value	Market Value	Market Value
Inflation	2.50%	2.50%	2.50%	2.75%
Healthcare cost trend rates	6.5% in 2025, grading down to 3.9% by 2075	5.58% in 2023, decreases to 3.9% by 2076	6.5% in 2021, fluctuates to ultimate rate of 4% in 2076	8% in 2018 to 5% in steps of 0.5%
Salary increases	3.0%	3.0%	3.0%	3.25%
Investment rate of return	6.0%	6.0%	6.0%	7.00%
Retirement age	50 to 75	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2021 Experience Study	CalPERS 2017 Experience Study	CalPERS 2017 Experience Study	CalPERS 2014 Experience Study
Mortality Improvement	MacLeod Watts Scale 2022	MacLeod Watts Scale 2022	MacLeod Watts Scale 2018	MacLeod Watts Scale 2017



Accounting Information
(Continued)

Detail of Changes to Net Position

The chart below details changes to all components of Net Position.

Sierra Sacramento Valley EMS Agency	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Asset) (c) = (a) - (b)	(d) Deferred Outflows:				(e) Deferred Inflows:			Impact on Statement of Net Position (f) = (c) - (d) + (e)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	Assumption Changes	Plan Experience	Investment Experience	
Balance at Fiscal Year Ending 6/30/2024 <i>Measurement Date 6/30/2023</i>	\$ 1,349,416	\$ 2,225,683	\$ (876,267)	\$ 34,724	\$ 21,077	\$ 304,489	\$ 67,250	\$ 86,040	\$ 203,714	\$ 186,927	\$ (827,126)
Changes During the Period:											
Service Cost	102,423		102,423								102,423
Interest Cost	85,093		85,093								85,093
Expected Investment Income		133,519	(133,519)								(133,519)
SSV EMS Contributions		67,250	(67,250)								(67,250)
Changes of Benefit Terms	-		-								-
Administrative expenses		(726)	726								726
Benefit Payments	(67,250)	(67,250)	-								-
Assumption Changes	-		-					-			-
Plan Experience	26,895		26,895		26,895						-
Investment Experience		110,846	(110,846)							110,846	-
Recognized Deferred Resources				(22,546)	(6,694)	(107,927)	(67,250)	(18,518)	(65,799)	(113,396)	6,704
Contributions After Measurement Date							32,871				(32,871)
Net Changes in Fiscal Year 2024-2025	147,161	243,639	(96,478)	(22,546)	20,201	(107,927)	(34,379)	(18,518)	(65,799)	(2,550)	(38,694)
Balance at Fiscal Year Ending 6/30/2025 <i>Measurement Date 6/30/2024</i>	\$ 1,496,577	\$ 2,469,322	\$ (972,745)	\$ 12,178	\$ 41,278	\$ 196,562	\$ 32,871	\$ 67,522	\$ 137,915	\$ 184,377	\$ (865,820)



Accounting Information
(Continued)

Schedule of Deferred Outflows and Inflows of Resources

A listing of all deferred resource bases used to develop the Net Position and OPEB Expense is shown below. Deferred Contributions are not shown.

Measurement Date: June 30, 2024

Deferred Outflow or (Inflow)						Balance as of Jun 30, 2024	Recognition of Deferred Outflow or Deferred (Inflow) in Measurement Period:						
Date Created	Source	Impact on Net OPEB Liability (NOL)	Initial Amount	Period (Yrs)	Annual Recognition		2023-24 (FYE 2025)	2024-25 (FYE 2026)	2025-26 (FYE 2027)	2026-27 (FYE 2028)	2027-28 (FYE 2029)	2028-29 (FYE 2030)	Thereafter
6/30/2019	Plan Experience	Decreased NOL	\$ (160,329)	6.54	\$ (24,515)	\$ (13,239)	\$ (24,515)	\$ (13,239)	\$ -	\$ -	\$ -	\$ -	\$ -
6/30/2019	Assumption Changes	Increased NOL	147,454	6.54	22,546	12,178	22,546	12,178	-	-	-	-	-
6/30/2020	Investment Earnings	Increased NOL	48,243	5.00	9,649	-	9,647	-	-	-	-	-	-
6/30/2021	Plan Experience	Decreased NOL	(289,812)	7.02	(41,284)	(124,676)	(41,284)	(41,284)	(41,284)	(41,284)	(824)	-	-
6/30/2021	Assumption Changes	Decreased NOL	(98,928)	7.02	(14,092)	(42,560)	(14,092)	(14,092)	(14,092)	(14,092)	(284)	-	-
6/30/2021	Investment Earnings	Decreased NOL	(444,957)	5.00	(88,991)	(88,993)	(88,991)	(88,993)	-	-	-	-	-
6/30/2022	Investment Earnings	Increased NOL	491,402	5.00	98,280	196,562	98,280	98,280	98,282	-	-	-	-
6/30/2023	Plan Experience	Increased NOL	24,251	7.64	3,174	17,903	3,174	3,174	3,174	3,174	3,174	3,174	2,033
6/30/2023	Assumption Changes	Decreased NOL	(33,814)	7.64	(4,426)	(24,962)	(4,426)	(4,426)	(4,426)	(4,426)	(4,426)	(4,426)	(2,832)
6/30/2023	Investment Earnings	Decreased NOL	(11,179)	5.00	(2,236)	(6,707)	(2,236)	(2,236)	(2,236)	(2,235)	-	-	-
6/30/2024	Plan Experience	Increased NOL	26,895	7.64	3,520	23,375	3,520	3,520	3,520	3,520	3,520	3,520	5,775
6/30/2024	Investment Earnings	Decreased NOL	(110,846)	5.00	(22,169)	(88,677)	(22,169)	(22,169)	(22,169)	(22,169)	(22,170)	-	-



Accounting Information
(Continued)

Detail of Agency Contributions to the Plan

Agency contributions to the Plan occur as benefits are paid to or on behalf of retirees. Benefit payments may occur in the form of direct payments for premiums ("explicit subsidies") and/or indirect payments to retirees in the form of higher premiums for active employees ("implicit subsidies"). Note that the implicit subsidy contribution does not represent cash payments to retirees, but rather the reclassification of a portion of active healthcare expense to be recognized as a retiree healthcare cost. For details, see Appendices for a description of implicit subsidy plan contributions.

The Agency reported the following OPEB contributions paid during the measurement period.

For the Measurement Period, Jul 1, 2023 through Jun 30, 2024	SSV EMS
SSV EMS	
(a) Contribution To CERBT	\$ -
(b) Benefits Paid Directly To or On Behalf of Retirees	41,265
(c) Implicit Subsidy Payment	25,985
CERBT	
(d) Benefits Paid Directly To or On Behalf of Retirees	-
(e) Reimbursements to SSV EMS	-
<i>Total Benefits Paid During the MP, (b)+(c)+(d)</i>	67,250
<i>SSV EMS Contribution During the MP, (a)+(b)+(c)-(e)</i>	67,250

The Agency's reported the following (net) OPEB contributions made after the measurement date but prior to the current fiscal year end.

For the Fiscal Year, Jul 1, 2024 through Jun 30, 2025	SSV EMS
SSV EMS	
(f) Contribution To CERBT	\$ -
(g) Benefits Paid Directly To or On Behalf of Retirees	42,356
(h) Implicit Subsidy Payment	8,640
CERBT	
(i) Benefits Paid Directly To or On Behalf of Retirees	-
(j) Reimbursements to SSV EMS	18,125
<i>Total Benefits Paid During the Current FY, (g)+(h)+(i)</i>	50,996
<i>SSV EMS Contribution During the Current FY, (f)+(g)+(h)-(j)</i>	32,871



Accounting Information
(Continued)

Projected Benefit Payments (15-year projection)

The following is an estimate of other post-employment benefits to be paid on behalf of current retirees and current employees expected to retire from the Agency. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Section 3.

Projected Annual Benefit Payments							
Fiscal Year Ending June 30	Explicit Subsidy			Implicit Subsidy			Total
	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total	
2025	\$ 42,356	\$ -	\$ 42,356	\$ 4,775	\$ 3,865	\$ 8,640	\$ 50,996
2026	34,296	12,224	46,520	-	6,640	6,640	53,160
2027	35,491	16,796	52,287	-	10,145	10,145	62,432
2028	36,542	19,576	56,118	-	8,511	8,511	64,629
2029	37,485	25,529	63,014	-	9,238	9,238	72,252
2030	38,298	32,062	70,360	-	12,446	12,446	82,806
2031	38,982	39,792	78,774	-	17,594	17,594	96,368
2032	39,538	40,030	79,568	-	13,489	13,489	93,057
2033	39,975	47,910	87,885	-	12,638	12,638	100,523
2034	40,294	55,929	96,223	-	17,147	17,147	113,370
2035	40,477	63,385	103,862	-	18,536	18,536	122,398
2036	40,533	73,390	113,923	-	24,817	24,817	138,740
2037	40,477	82,704	123,181	-	31,597	31,597	154,778
2038	40,298	84,321	124,619	-	26,954	26,954	151,573
2039	39,968	81,912	121,880	-	15,573	15,573	137,453

The amounts shown in the Explicit Subsidy section of the table reflect the expected payment by the Agency toward retiree medical premiums in each of the years shown. The amounts are shown separately, and in total, for those retired on the valuation date ("current retirees") and those expected to retire after the valuation date ("future retirees").

The amounts shown in the Implicit Subsidy section reflect the estimated excess of retiree medical and prescription drug claims over the premiums expected to be charged during the year for retirees' coverage. These amounts are also shown separately and in total for those currently retired on the valuation date and for those expected to retire in the future.

These projections do not include any benefits expected to be paid on behalf of current active employees *prior to* retirement, nor do they include any benefits for potential *future employees* (i.e., those who might be hired in future years).



Accounting Information
(Concluded)

Sample Journal Entries

OPEB Accounts at Beginning of Fiscal Year	<i>By Source</i>		<i>Sources Combined</i>	
	Debit	Credit	Debit	Credit
Net OPEB Liability	876,267		876,267	
<i>Deferred Outflow:</i>				
Assumption Changes	34,724			
Plan Experience	21,077			
Investment Experience	304,489			
Contribution Subsequent to MD	67,250			
Deferred Outflows			427,540	
<i>Deferred Inflow:</i>				
Assumption Changes		86,040		
Plan Experience		203,714		
Investment Experience		186,927		
Deferred Inflows				476,681
Record Benefits Paid to Retirees	Debit			Credit
Net OPEB Liability	42,356			
Cash				42,356
Record Reimbursements from the Trust	Debit			Credit
Cash	18,125			
Net OPEB Liability				18,125
Record Implicit Subsidy Payment	Debit			Credit
Net OPEB Liability	8,640			
Premium Expense				8,640
Record End of Year Updates to OPEB Accounts	<i>By Source</i> Debit	Credit	<i>Sources Combined</i> Debit	Credit
Net OPEB Liability	63,607		63,607	
<i>Deferred Outflow:</i>				
Assumption Changes		22,546		
Plan Experience	20,201			
Investment Experience		107,927		
Contribution Subsequent to MD		34,379		
Deferred Outflows				144,651
<i>Deferred Inflow:</i>				
Assumption Changes	18,518			
Plan Experience	65,799			
Investment Experience	2,550			
Deferred Inflows			86,867	
OPEB Expense		5,823		5,823



D. Funding Information

Prefunding (setting aside funds to accumulate in an irrevocable OPEB trust) has certain advantages, one of which is the ability to (potentially) use a higher discount rate in the determination of liabilities for GASB 75 reporting purposes. The Agency has been prefunding its OPEB liability by contributing 100% or more of the Actuarially Determined Contribution (ADC) each year.

Different terminology is sometimes used by actuaries and accountants when referring to key liability and expense components. Here are some of these terms which are often interchangeable:

Actuarial Funding Terminology

Present Value of Projected Benefits (PVPB)
Actuarially Accrued Liability (AAL)
Market Value of Assets
Unfunded Actuarially Accrued Liability (UAAL)
Normal Cost

GASB 75 Terminology

N/A; typically not reported for accounting purposes
Total OPEB Liability (TOL)
Fiduciary Net Position
Net OPEB Liability
Service Cost

The Agency approved development of Actuarially Determined Contributions (ADC) based on the following two components, which are then adjusted with interest to the Agency's fiscal year end:

- The amounts attributed to service performed in the current fiscal year (the normal cost) and
- Amortization of the unfunded actuarial accrued liability (UAAL).

The ADC determined for the Agency's fiscal year ending June 30, 2025, was developed from results of the June 30, 2023, actuarial valuation using a 6.0% discount rate. A summary is shown below:

Discount Rate	6.00%
Actuarial Accrued Liability (projected)	\$ 1,453,614
Actuarial Value of Assets (projected)	2,359,224
Unfunded Actuarial Accrued Liability (UAAL)	(905,610)
Amortization Factor*	12.1581
Actuarially Determined Contribution for FYE 2025	
Normal Cost	105,496
Amortization of UAAL	(74,486)
Interest to Fiscal Year End	1,861
Total ADC	\$ 32,871

*Determined on a level dollar basis over an open 20 year period

The ADC determined on this basis should provide for trust sufficiency, based on the current plan provisions and employee data, if all assumptions are exactly realized and providing that the Agency contribute 100% or more of the total ADC each year. When an agency commits to funding the trust at or above the ADC, GASB 75 allows use of the expected long term trust return to be used as the discount rate in determining the plan liability. Even so, the ADC developed on this basis does not guarantee trust sufficiency due to the non-trivial risk that the assumptions used to determine plan contributions may not be realized.



E. Certification

The primary purposes of this report are: (1) to provide actuarial information of the other postemployment benefits (OPEB) provided by the Sierra-Sacramento Valley EMS Agency (the Agency) in compliance with Statement 75 of the Governmental Accounting Standards Board (GASB 75); and (2) to provide Actuarially Determined Contributions for prefunding of this program in conformity with the Agency's OPEB funding policy. The Agency is not required to contribute the ADC shown in this report and we make no representation that it will, in fact, fund the OPEB trust at any particular level.

In preparing this report we relied without audit on information provided by the Agency. This information includes, but is not limited to, plan provisions, census data, and financial information. We performed a limited review of this data and found the information to be reasonably consistent. The accuracy of this report is dependent on this information and if any of the information we relied on is incomplete or inaccurate, then the results reported herein will be different from any report relying on more accurate information.

We consider the actuarial assumptions and methods used in this report to be individually reasonable under the requirements imposed by GASB 75 and taking into consideration reasonable expectations of plan experience. The results provide an estimate of the plan's financial condition at one point in time. Future actuarial results may be significantly different due to a variety of reasons including, but not limited to, demographic and economic assumptions differing from future plan experience, changes in plan provisions, changes in applicable law, or changes in the value of plan benefits relative to other alternatives available to plan members.

Alternative assumptions may also be reasonable; however, demonstrating the range of potential plan results based on alternative assumptions was beyond the scope of our assignment except to the limited extent required by GASB 75 and in accordance with the Agency's stated OPEB funding policy. Results for accounting purposes may be materially different than results obtained for other purposes such as plan termination, liability settlement, or underlying economic value of the promises made by the plan.

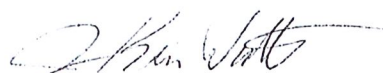
This report is prepared solely for the use and benefit of the Agency and may not be provided to third parties without prior written consent of MacLeod Watts. Exceptions: The Agency may provide copies of this report to their professional accounting and legal advisors who are subject to a duty of confidentiality, and the Agency may provide this work to any party if required by law or court order. No part of this report should be used as the basis for any representations or warranties in any contract or agreement without the written consent of MacLeod Watts.

The undersigned are unaware of any relationship that might impair the objectivity of this work. Nothing within this report is intended to be a substitute for qualified legal or accounting counsel. The signing actuaries are members of the American Academy of Actuaries and meet the qualification standards for rendering this opinion.

Signed: May 21, 2025



Catherine L. MacLeod, FSA, FCA, MAAA



J. Kevin Watts, FSA, FCA, MAAA



F. Supporting Information

Section 1 - Summary of Employee Data

Active employees: The Agency reported 12 active members in the data provided to us for the June 30, 2023 valuation. Of these, 11 were enrolled in the medical program and 1 was waiving coverage.

Distribution of Benefits-Eligible Active Employees								
Current Age	Years of Service						Total	Percent
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 & Up		
Under 25							0	0%
25 to 29	1						1	8%
30 to 34	1						1	8%
35 to 39	1	1					2	17%
40 to 44		1	1				2	17%
45 to 49							0	0%
50 to 54				2			2	17%
55 to 59			1		1		2	17%
60 to 64					1		1	8%
65 to 69		1					1	8%
70 & Up							0	0%
Total	3	3	2	2	2	0	12	100%
Percent	25%	25%	17%	17%	17%	0%	100%	

Valuation	June 2021	June 2023
Average Attained Age for Actives	49.7	47.2
Average Years of Service	9.2	7.3

Retirees: There were also 5 retirees receiving benefits under this program on the valuation date. Their current ages are summarized in the chart at right, as well as the average age at retirement.

Retirees by Age		
Current Age	Total	Percent
Below 50	0	0%
50 to 54	0	0%
55 to 59	0	0%
60 to 64	2	33%
65 to 69	1	17%
70 to 74	0	0%
75 to 79	2	33%
80 & up	1	17%
Total	6	100%
Average Age:		
On 6/30/2023	71.3	
At retirement	60.5	



Supporting Information
(Continued)

Section 1 - Summary of Employee Data
(continued)

Summary of Plan Member Counts: The numbers of those members currently or potentially eligible to receive benefits under the OPEB plan are required to be reported in the notes to the financial statements. The chart below shows these counts as of the June 30, 2023 valuation date.

Summary of Plan Member Counts	
Number of active plan members	12
Number of inactive plan members currently receiving benefits	6
Number of inactive plan members entitled to but not receiving benefits	0*

* We are not aware of any retirees who are eligible but not currently enrolled.



Supporting Information
 (Continued)

Section 2 - Summary of Retiree Benefit Provisions

OPEB provided: The Agency reported that the only OPEB provided is medical plan coverage.

Access to coverage: Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50, if Classic, or age 52, if PEPRA, with 5 years of State or public agency service or (b) an approved disability retirement. The employee must begin his or her *pension* benefit within 120 days of terminating employment with the Agency² to be eligible to continue medical coverage through the Agency and be entitled to the employer subsidy described below.

If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement or during any future open enrollment period. Coverage may be continued at the retiree's option for his or her lifetime.

Benefits provided by the Agency: The Agency has been under contract with CalPERS for medical plan coverage since 1994. As a condition of participation in this program, the Agency is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued. A surviving spouse and other eligible dependents may also continue coverage and receive the Agency contribution.

The Agency currently maintains two different types of resolutions with CalPERS which apply to those eligible for coverage (as described above), based on the employee's hire date:

- *Retirees hired before December 1, 2009*, are covered by an equal contribution resolution. This resolution provides for the Agency to pay the full cost of the selected medical premium for the retiree and any enrolled dependents, up to a maximum of 100% of the employee's medical premiums plus 50% of dependent premiums under the Kaiser Sacramento plan.
- *Retirees hired on or after December 1, 2009*, are covered by a PEMHCA 'vesting' resolution. Under this resolution, the Agency's contribution toward retiree medical benefits is determined as *the lesser of (a) and (b)*:

- 100% of the medical plan premiums for the retiree and his or her eligible dependents
- The maximum monthly benefits (caps) under the vesting formula *multiplied by* the vesting percent. Caps vary by coverage level. In 2023, the caps are \$883 (single), \$1,699 (two-party) and \$2,124 (family). The vesting percent is based on years of CalPERS membership (but at least 5 years with the Agency).

Years of Qualifying Service	Vested Percent	Years of Qualifying Service	Vested Percent
Less than 10	0%	15	75%
10	50%	16	80%
11	55%	17	85%
12	60%	18	90%
13	65%	19	95%
14	70%	20 or more	100%

² Employees covered by the PEMHCA Vesting Resolution who work at least 20 years for the Agency are not subject to the requirement to begin their pension benefit within 120 days of leaving Agency employment.



Supporting Information
 (Continued)

Section 2 - Summary of Retiree Benefit Provisions

Retirees hired on or after December 1, 2009 - continued

Employees covered by the PEMHCA vesting resolution who qualify for and take an approved disability retirement are automatically 100% vested, regardless of their years of service.

Unlike retirees hired prior to December 2009, those covered by the vesting resolution who complete at least 20 years of service with the Agency are entitled to these subsidized medical benefits even if they terminate employment prior to reaching the earliest retirement age permitted under their retirement program.

Current premium rates: The 2025 monthly healthcare premium rates and corresponding caps under each PEMHCA resolution are shown below:

Region 1 2025 Health Plan Rates						
	Actives and Pre-Med Retirees			Medicare Eligible Retirees		
Plan	Ee Only	Ee & 1	Ee & 2+	Ee Only	Ee & 1	Ee & 2+
Kaiser*	\$1,112.90	\$2,225.80	\$2,893.54	\$ 408.31	\$ 816.62	\$1,484.36
PERS Gold	1,013.70	2,027.40	2,635.62	546.13	1,092.26	1,700.48
PERS Platinum	1,476.10	2,952.20	3,837.86	584.70	1,169.40	2,055.06
UHC Alliance	1,184.58	2,369.16	3,079.91	442.25	884.50	1,595.25

PEMHCA Equal Resolution Caps	1,113	1,669	2,003	408	612	946
PEMHCA Vesting Resolution Caps*	1,060	2,039	2,551	1,060	2,039	2,551

*Before application of vesting percentage



Supporting Information

(Continued)

Section 3 - Actuarial Methods and Assumptions

The ultimate real cost of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These payments depend only on the terms of the plan and the administrative arrangements adopted. Actuarial assumptions are used to estimate the cost of these benefits; the funding method spreads the expected costs on a level basis over the life of the plan.

Important Dates

Valuation Date	June 30, 2023
Fiscal Year End	June 30, 2025
GASB 75 Measurement Date	June 30, 2024 (last day of the prior fiscal year)

Valuation Methods

Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.

Development of Age-related Medical Premiums

Actual premium rates for retirees and their spouses were adjusted to an age-related basis by applying medical claim cost factors developed from the data presented in the report, "Health Care Costs – From Birth to Death", sponsored by the Society of Actuaries. A description of the use of claims cost curves can be found in MacLeod Watts's Age Rating Methodology (see Appendices).

Pre-Medicare retiree premiums are blended with premiums for active members. Medicare-eligible retirees are covered by plans which are rated solely on the experience of Medicare retirees with no subsidy by active employee premiums.

Monthly baseline premium costs were set equal to the active single premiums shown in the chart in Section 2. Representative claims costs derived from the dataset provided by CalPERS are shown in the chart on the following page. Estimated age-based claims were applied (a) for all retirees not yet eligible for Medicare and (b) for Medicare retirees receiving benefits covered by Medicare Supplement plans.



Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Development of Age-related
Medical Premiums (continued)

Region	Medical Plan	Expected Monthly Claims by Medical Plan for Selected Ages - Male											
		Non-Medicare Retirees					Medicare Retirees						
		50	53	56	59	62	65	70	75	80	85	90	95
Region 1	Kaiser	\$ 992	\$ 1,170	\$ 1,359	\$ 1,557	\$ 1,770	Claims not developed for Medicare Advantage plans						
	PERS Gold	1,045	1,232	1,431	1,641	1,865	469	526	571	598	590	564	559
	PERS Platinum	1,543	1,820	2,114	2,423	2,754	497	557	605	634	626	598	593
	UHC Alliance	1,146	1,351	1,569	1,798	2,044	Claims not developed for Medicare Advantage plans						
Region	Medical Plan	Expected Monthly Claims by Medical Plan for Selected Ages - Female											
		Non-Medicare Retirees					Medicare Retirees						
		50	53	56	59	62	65	70	75	80	85	90	95
Region 1	Kaiser	1,229	1,350	1,453	1,570	1,731	Claims not developed for Medicare Advantage plans						
	PERS Gold	1,295	1,422	1,531	1,654	1,823	449	508	550	575	580	568	559
	PERS Platinum	1,913	2,100	2,260	2,442	2,692	476	539	583	609	615	602	592
	UHC Alliance	1,420	1,559	1,678	1,813	1,999	Claims not developed for Medicare Advantage plans						



Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Economic Assumptions

Long Term Return on Assets	6.0% as of June 30, 2024, and 6.0% as of June 30, 2023, net of plan investment related expenses
Discount Rate	6.0% as of June 30, 2024, and 6.0% as of June 30, 2023
General Inflation Rate	2.5% per year
Salary Increase	3.0% per year; since benefits do not depend on salary, this is used to allocate the cost of benefits between service years.
Healthcare Trend	Medical plan premiums, PEMHCA vesting benefit caps and claims costs by age are assumed to increase once each year. Increases over the prior year's levels are assumed to be effective on the dates shown in the chart below.

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2025	Actual	2044-2049	4.7%
2026	6.0%	2050-2059	4.6%
2027	5.5%	2060-2065	4.5%
2028	5.4%	2066-2067	4.4%
2029	5.3%	2068-2069	4.3%
2030	5.2%	2070	4.2%
2031	5.1%	2071-2072	4.1%
2032-2037	5.0%	2073-2074	4.0%
2038-2039	4.9%	2075	
2040-2043	4.8%	& Later	3.9%

The healthcare trend shown above was developed using the Getzen Model 2023 published by the Society of Actuaries using the following settings: CPI 2.5%; Real GDP Growth 1.4%; Excess Medical Growth 1.0%; Expected Health Share of GDP in 2032 20%; Resistance Point 21%; Year after which medical growth is limited to growth in GDP 2075.



Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Participant Election Assumptions

Participation Rate

For active employees hired before 12/1/2009: 100% are assumed to continue their current plan election in retirement.

For active employees hired on or after 12/1/2009: Prior to age 65, participation rates for employees covered by the PEMHCA Vesting Resolution are assumed to vary by the number of completed years of PERS service:

Assumed Participation Rates for Active Employees			
PERS Service	Assumed %	PERS Service	Assumed %
Under 10	0%	13	90%
10	75%	14	95%
11	80%	15 or more	100%
12	85%		

Upon reaching age 65, 100% are assumed to elect coverage. Active employees currently waiving coverage are assumed to elect coverage in the Kaiser Sacramento plan.

Retired participants: Existing medical plan elections are assumed to be maintained until the retiree's death.

Spouse Coverage

Active employees: 2 out of 3 (66.7%) are assumed to be married and elect coverage for their spouse in retirement. Surviving spouses are assumed to retain coverage until their death. Husbands are assumed to be 3 years older than their wives.

Retired participants: Existing elections for spouse coverage are assumed to be maintained until the spouse's death. Actual spouse ages are used, where known; if not, husbands are assumed to be 3 years older than their wives.

Dependent Children

Active employees and retired participants covering dependent children are assumed to end such coverage when the youngest currently covered dependent reaches age 26.

Medicare Eligibility

Absent contrary data, all individuals are assumed to be eligible for Medicare Parts A and B at age 65.



Supporting Information
 (Continued)

Section 3 - Actuarial Methods and Assumptions

Demographic Assumptions

Demographic actuarial assumptions used in this valuation are based on the 2021 experience study of the California Public Employees Retirement System using data from 1997 to 2019, except for a different basis used to project future mortality improvements. Rates for selected age and service are shown below and on the following pages. The representative mortality rates were the published CalPERS rates, then projected as described below.

Mortality Before Retirement

CalPERS Public Agency Miscellaneous Non- Industrial Deaths		
Age	Male	Female
15	0.00018	0.00010
20	0.00039	0.00014
30	0.00044	0.00019
40	0.00075	0.00039
50	0.00134	0.00081
60	0.00287	0.00179
70	0.00594	0.00404
80	0.01515	0.01149

Mortality After Retirement
 (before improvement applied)

Healthy Lives

CalPERS Public Agency Miscellaneous, Police & Fire Post Retirement Mortality		
Age	Male	Female
40	0.00075	0.00039
50	0.00271	0.00199
60	0.00575	0.00455
70	0.01340	0.00996
80	0.04380	0.03403
90	0.14539	0.11086
100	0.36198	0.31582
110	1.00000	1.00000

Disabled Miscellaneous

CalPERS Public Agency Disabled Miscellaneous Post-Retirement Mortality		
Age	Male	Female
20	0.00411	0.00233
30	0.00452	0.00301
40	0.00779	0.00730
50	0.01727	0.01439
60	0.02681	0.01962
70	0.04056	0.02910
80	0.08044	0.06112
90	0.16770	0.14396

Mortality Improvement

MacLeod Watts Scale 2022 applied generationally from 2017
 (see Appendix 3)



Supporting Information
 (Continued)

Section 3 - Actuarial Methods and Assumptions

Termination Rates

Each rate in this table reflects the probability that an employee with that age and service will end its employment with the agency in the next 12 months for reasons other than retirement or death.

Male Miscellaneous Employees: Sum of Vested Terminated & Refund Rates From CalPERS Experience Study Report Issued November 2021						
Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.1851	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1851	0.0927	0.0843	0.0000	0.0000	0.0000
25	0.1769	0.0927	0.0843	0.0377	0.0000	0.0000
30	0.1631	0.0802	0.0804	0.0377	0.0180	0.0000
35	0.1493	0.0677	0.0715	0.0366	0.0180	0.0141
40	0.1490	0.0583	0.0627	0.0337	0.0180	0.0141
45	0.1487	0.0538	0.0562	0.0309	0.0166	0.0141

Female Miscellaneous Employees: Sum of Vested Terminated & Refund Rates From CalPERS Experience Study Report Issued November 2021						
Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.1944	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1944	0.1085	0.1074	0.0000	0.0000	0.0000
25	0.1899	0.1085	0.1074	0.0502	0.0000	0.0000
30	0.1824	0.0977	0.1041	0.0502	0.0252	0.0000
35	0.1749	0.0869	0.0925	0.0491	0.0252	0.0175
40	0.1731	0.0777	0.0809	0.0446	0.0252	0.0175
45	0.1713	0.0710	0.0730	0.0401	0.0213	0.0175

Disability Retirement Rates

CalPERS Public Agency Miscellaneous Disability From Nov 2021 Experience Study Report		
Age	Male	Female
20	0.00007	0.00004
25	0.00007	0.00009
30	0.00017	0.00033
35	0.00035	0.00065
40	0.00091	0.00119
45	0.00149	0.00185
50	0.00154	0.00193
55	0.00139	0.00129
60	0.00124	0.00094



Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Service Retirement Rates Sample rates of assumed future retirements applicable to each of these retirement benefit formulas are shown in tables on the following page. Each rate reflects the probability that an employee with that age and service will take a service retirement in the next 12 months.

The following miscellaneous retirement formulas apply:

Classic hired prior to 7/1/2011: 2.7% @ 55
Classic hired 7/1/2011 or later: 2% @ 60
If hired on or after 1/1/2013, PEPPRA: 2% @ 62

Miscellaneous Employees: 2.7% at 55 formula						
From CalPERS Experience Study Report Issued November 2021						
Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0110	0.0160	0.0220	0.0330	0.0340	0.0380
55	0.0450	0.0580	0.0820	0.1380	0.2080	0.2780
60	0.0870	0.0840	0.0960	0.1420	0.1650	0.1980
65	0.1820	0.2010	0.2420	0.2640	0.2930	0.2930
70	0.2270	0.2270	0.2270	0.2270	0.2270	0.2270
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Miscellaneous Employees: 2% at 60 formula						
From CalPERS Experience Study Report Issued November 2021						
Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0100	0.0110	0.0140	0.0140	0.0170	0.0170
55	0.0120	0.0160	0.0240	0.0320	0.0360	0.0360
60	0.0630	0.0690	0.0740	0.0900	0.1370	0.1160
65	0.1380	0.1600	0.2140	0.2160	0.2370	0.2830
70	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Miscellaneous "PEPPRA" Employees: 2% at 62 formula						
From CalPERS Experience Study Report Issued November 2021						
Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
55	0.0100	0.0190	0.0280	0.0360	0.0610	0.0960
60	0.0310	0.0510	0.0710	0.0910	0.1110	0.1380
65	0.1080	0.1410	0.1730	0.2060	0.2390	0.3000
70	0.1200	0.1560	0.1930	0.2290	0.2650	0.3330
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000



Supporting Information

(Concluded)

Section 3 - Actuarial Methods and Assumptions

Software and Models Used in the Valuation

ProVal - MacLeod Watts utilizes ProVal, a licensed actuarial valuation software product from Winklevoss Technologies (WinTech) to project future retiree benefit payments and develop the OPEB liabilities presented in this report. ProVal is widely used by the actuarial community. We review results at the plan level and for individual sample lives and find them to be reasonable and consistent with the results we expect. We are not aware of any material inconsistencies or limitations in the software that would affect this actuarial valuation.

Age-based premiums model – developed internally and reviewed by an external consultant at the time it was developed. See discussion on Development of Age-Related Medical Premiums in Appendices.

Getzen model – published by the Society of Actuaries; used to derive medical trend assumptions described earlier in this section.

Changes in assumptions or methods since the prior Measurement Date

None.

Plan Experience Reflected on the Measurement Date

Medical Premiums

Actual 2025 premium rates were higher than expected; we reflected the actual increases for each plan in this report in place an assumed 6.5% increase over the 2024 premium rates.



Appendix 1: Important Background Information

General Types of Other Post-Employment Benefits (OPEB)

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are medical, prescription drug, dental, vision, and/or life insurance coverage. Other OPEB may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include COBRA, vacation, sick leave (unless converted to defined benefit OPEB), or other direct retiree payments.

A direct employer payment toward the cost of OPEB benefits is referred to as an “explicit subsidy”. In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance, this results in an “implicit subsidy” of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

Expected retiree claims		
Premium charged for retiree coverage		Covered by higher active premiums
Retiree portion of premium	Agency portion of premium Explicit subsidy	Implicit subsidy

This chart shows the sources of funds needed to cover expected medical claims for pre-Medicare retirees. The portion of the premium paid by the Agency does not impact the amount of the implicit subsidy.

Valuation Process

The valuation was based on employee census data and benefits provided by the Agency. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the Agency as to its accuracy. The valuation was also based on the actuarial methods and assumptions described in Section 3.

In developing the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee’s future retirement. Benefits may include both direct employer payments (explicit subsidies) and/or an implicit subsidy, arising when retiree premiums are expected to be subsidized by active employee premiums. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected date(s) when benefits will end. We then apply assumptions regarding:

- The probability that each individual employee will or will not continue in service to receive benefits.
- The probability of when such retirement will occur for each retiree, based on current age, service and employee type; and



Important Background Information
(Continued)

- The likelihood that future retirees will or will not elect retiree coverage (and benefits) for themselves and/or their dependents.

We then calculate a present value of these benefits by discounting the value of each future expected benefit payment, multiplied by the assumed expectation that it will be paid, back to the valuation date using the discount rate. These benefit projections and liabilities have a very long time horizon. The final payments for currently active employees may not be made for many decades.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method and the amounts for each individual are then summed to get the results for the entire plan. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "Total OPEB Liability". The OPEB cost allocated for active employees in the current year is referred to as "Service Cost".

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets ("Fiduciary Net Position") is applied to offset the "Total OPEB Liability", resulting in the "Net OPEB Liability". If a plan is not being funded, then the Net OPEB Liability is equal to the Total OPEB Liability.

It is important to remember that an actuarial valuation is, by its nature, a projection of one possible future outcome based on many assumptions. To the extent that actual experience is not what we assumed, future results will differ. Some possible sources of future differences may include:

- A significant change in the number of covered or eligible plan members
- A significant increase or decrease in the future premium rates
- A change in the subsidy provided by the Agency toward retiree premiums
- Longer life expectancies of retirees
- Significant changes in estimated retiree healthcare claims by age, relative to healthcare claims for active employees and their dependents
- Higher or lower returns on plan assets or contribution levels other than were assumed, and/or
- Changes in the discount rate used to value the OPEB liability



Important Background Information (Continued)

Requirements of GASB 75

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and disclosure of OPEB expense and related liabilities (assets), note disclosures, and required supplementary information (RSI) in the financial reports of state and local governmental employers.

Important Dates

GASB 75 requires that the information used for financial reporting falls within prescribed timeframes. Actuarial valuations of the total OPEB liability are generally required at least every two years. If a valuation is not performed as of the Measurement Date, then liabilities are required to be based on roll forward procedures from a prior valuation performed no more than 30 months and 1 day prior to the most recent year-end. In addition, the net OPEB liability is required to be measured as of a date no earlier than the end of the prior fiscal year (the "Measurement Date").

Recognition of Plan Changes and Gains and Losses

Under GASB 75, gains and losses related to changes in Total OPEB Liability and Fiduciary Net Position are recognized in OPEB expense systematically over time.

- **Timing of recognition:** Changes in the Total OPEB Liability relating to changes in plan benefits are recognized immediately (fully expensed) in the year in which the change occurs. Gains and Losses are amortized, with the applicable period based on the type of gain or loss. The first amortized amounts are 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.
- **Deferred recognition periods:** These periods differ depending on the source of the gain or loss.

Difference between projected and actual trust earnings:	5 year straight-line recognition
All other amounts:	Straight-line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service years.



Important Background Information
(Continued)

Implicit Subsidy Plan Contributions

An implicit subsidy occurs when estimated retiree claims exceed the premiums charged for retiree coverage. When this occurs, we expect part of the premiums paid for active employees to cover a portion of retiree claims. This transfer represents the current year's "implicit subsidy". Because GASB 75 treats payments to an irrevocable trust *or directly to the insurer* as employer contributions, each year's implicit subsidy is treated as a contribution toward the payment of retiree benefits.

The following hypothetical example illustrates this treatment:

Hypothetical Illustration of Implicit Subsidy Recognition	For Active Employees	For Retired Employees
<i>Prior to Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Accounting Treatment	Compensation Cost for Active Employees	Contribution to Plan & Benefits Paid from Plan
<i>After Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Implicit Subsidy Adjustment	(23,000)	23,000
Accounting Cost of Premiums Paid	\$ 388,000	\$ 71,000
Accounting Treatment Impact	Reduces Compensation Cost for Active Employees	Increases Contributions to Plan & Benefits Paid from Plan

The example above shows that total payments toward active and retired employee healthcare premiums is the same, but for accounting purposes part of the total is shifted from actives to retirees. This shifted amount is recognized as an OPEB contribution and reduces the current year's premium expense for active employees.



Important Background Information (Concluded)

Discount Rate

When the financing of OPEB liabilities is on a pay-as-you-go basis, GASB 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). When a plan sponsor makes regular, sufficient contributions to a trust in order to prefund the OPEB liabilities, GASB 75 allows use of a rate up to the expected rate of return of the trust. Therefore, prefunding has an advantage of potentially being able to report overall lower liabilities due to future expected benefits being discounted at a higher rate.

Actuarial Funding Method and Assumptions

The “ultimate real cost” of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method.

The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the “incidence of cost”. GASB 75 specifically requires that the actuarial present value of projected benefit payments be attributed to periods of employee service using the Entry Age Actuarial Cost Method, with each period’s service cost determined as a level percentage of pay.

The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable.



Appendix 2: MacLeod Watts Age Rating Methodology

Both accounting standards (e.g., GASB 75) and actuarial standards (e.g., ASOP 6) require that expected retiree claims, not just premiums paid, be reflected in most situations where an actuary is calculating retiree healthcare liabilities. Unfortunately, the actuary is often required to perform these calculations without any underlying claims information. In most situations, the information is not available, but even when available, the information may not be credible due to the size of the group being considered.

Actuaries have developed methodologies to approximate healthcare claims from the premiums being paid by the plan sponsor. Any methodology requires adopting certain assumptions and using general studies of healthcare costs as substitutes when there is a lack of credible claims information for the specific plan being reviewed.

Premiums paid by sponsors are often uniform for all employee and retiree ages and genders, with a drop in premiums for those participants who are Medicare-eligible. While the total premiums are expected to pay for the total claims for the insured group, on average, the premiums charged would not be sufficient to pay for the claims of older insureds and would be expected to exceed the expected claims of younger insureds. An age-rating methodology takes the typically uniform premiums paid by plan sponsors and spreads the total premium dollars to each age and gender intended to better approximate what the insurer might be expecting in actual claims costs at each age and gender.

The process of translating premiums into expected claims by age and gender generally follows the steps below.

1. *Obtain or Develop Relative Medical Claims Costs by Age, Gender, or other categories that are deemed significant.* For example, a claims cost curve might show that, if a 50 year old male has \$1 in claims, then on average a 50 year old female has claims of \$1.25, a 30 year male has claims of \$0.40, and an 8 year old female has claims of \$0.20. The claims cost curve provides such relative costs for each age, gender, or any other significant factor the curve might have been developed to reflect. Section 3 provides the source of information used to develop such a curve and shows sample relative claims costs developed for the plan under consideration.
2. *Obtain a census of participants, their chosen medical coverage, and the premium charged for their coverage.* An attempt is made to find the group of participants that the insurer considered in setting the premiums they charge for coverage. That group includes the participant and any covered spouses and children. When information about dependents is unavailable, assumptions must be made about spouse age and the number and age of children represented in the population. These assumptions are provided in Section 3.
3. *Spread the total premium paid by the group to each covered participant or dependent based on expected claims.* The medical claims cost curve is used to spread the total premium dollars paid by the group to each participant reflecting their age, gender, or other relevant category. After this step, the actuary has a schedule of expected claims costs for each age and gender for the current premium year. It is these claims costs that are projected into the future by medical cost inflation assumptions when valuing expected future retiree claims.

The methodology described above is dependent on the data and methodologies used in whatever study might be used to develop claims cost curves for any given plan sponsor. These methodologies and assumptions can be found in the referenced paper cited as a source in the valuation report.



Appendix 3: MacLeod Watts Mortality Projection Methodology

Actuarial standards of practice (e.g., ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, and ASOP 6, Measuring Retiree Group Benefits Obligations) indicate that the actuary should reflect the effect of mortality improvement (i.e., longer life expectancies in the future), both before and after the measurement date. The development of credible mortality improvement rates requires the analysis of large quantities of data over long periods of time. Because it would be extremely difficult for an individual actuary or firm to acquire and process such extensive amounts of data, actuaries typically rely on large studies published periodically by organizations such as the Society of Actuaries or Social Security Administration.

As noted in a recent actuarial study on mortality improvement, key principles in developing a credible mortality improvement model would include the following:

- (1) Short-term mortality improvement rates should be based on recent experience.
- (2) Long-term mortality improvement rates should be based on expert opinion.
- (3) Short-term mortality improvement rates should blend smoothly into the assumed long-term rates over an appropriate transition period.

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.

MacLeod Watts Scale 2022 is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2021 which has two segments – (1) historical improvement rates for the period 1951-2017 and (2) an estimate of future mortality improvement for years 2018-2020 using the Scale MP-2021 methodology but utilizing the assumptions used in generating Scale MP-2015. The MacLeod Watts scale then transitions from the 2020 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10-year period 2021-2030. After this transition period, the MacLeod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2030-2044. The SSA's Intermediate Scale has a final step in 2045 which is reflected in the MacLeod Watts scale for years 2045 and thereafter. Over the ages 95 to 117, the age 95 improvement rate is graded to zero.

Scale MP-2021 can be found at the SOA website and the projection scales used in the 2021 Social Security Administrations Trustees Report at the Social Security Administration website.



Glossary

Actuarial Funding Method – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

Actuarial Present Value of Projected Benefits (APVPB) – The amount presently required to fund all projected plan benefits in the future. This value is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

CalPERS – Many state governments maintain a public employee retirement system; CalPERS is the California program, covering all eligible state government employees as well as other employees of other governments within California who have elected to join the system

Defined Benefit (DB) – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

Deferred Contributions – When an employer makes contributions after the measurement date and prior to the fiscal year end, recognition of these contributions is deferred to a subsequent accounting period by creating a deferred resource. We refer to these contributions as Deferred Contributions.

Defined Contribution (DC) – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member's account are determined and the terms of distribution of the account after separation from employment

Discount Rate – Interest rate used to discount future potential benefit payments to the valuation date. Under GASB 75, if a plan is prefunded, then the discount rate is equal to the expected trust return. If a plan is not prefunded (pay-as-you-go), then the rate of return is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Expected Average Remaining Service Lifetime (EARS�) – Average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period

Entry Age Actuarial Cost Method – An actuarial funding method where, for each individual, the actuarial present value of benefits is levelly spread over the individual's projected earnings or service from entry age to the last age at which benefits can be paid

Explicit Subsidy – The projected dollar value of future retiree healthcare costs expected to be paid directly by the Employer, e.g., the Employer's payment of all or a portion of the monthly retiree premium billed by the insurer for the retiree's coverage

Fiduciary Net Position – The value of trust assets used to offset the Total OPEB Liability to determine the Net OPEB Liability.

Government Accounting Standards Board (GASB) – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments.

Health Care Trend – The assumed rate(s) of increase in future dollar values of premiums or healthcare claims, attributable to increases in the cost of healthcare; contributing factors include medical inflation, frequency or extent of utilization of services and technological developments.



Glossary
(Continued)

Implicit Subsidy – The projected difference between future retiree claims and the premiums to be charged for retiree coverage; this difference results when the claims experience of active and retired employees are pooled together and a ‘blended’ group premium rate is charged for both actives and retirees; a portion of the active employee premiums subsidizes the retiree premiums.

Net OPEB Liability (NOL) – The liability to employees for benefits provided through a defined benefit OPEB. Only assets administered through a trust that meet certain criteria may be used to reduce the Total OPEB Liability.

Net Position – The Impact on Statement of Net Position is the Net OPEB Liability adjusted for deferred resource items

OPEB Expense – The OPEB expense reported in the Agency’s financial statement. OPEB expense is the annual cost of the plan recognized in the financial statements.

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan

Pay-As-You-Go (PAYGO) – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due

PEMHCA – The Public Employees’ Medical and Hospital Care Act, established by the California legislature in 1961, provides community-rated medical benefits to participating public employers. Among its extensive regulations are the requirements that a contracting Agency contribute toward medical insurance premiums for retired annuitants and that a contracting Agency file a resolution, adopted by its governing body, with the CalPERS Board establishing any new contribution.

Plan Assets – The value of cash and investments considered as ‘belonging’ to the plan and permitted to be used to offset the AAL for valuation purposes. To be considered a plan asset, GASB 75 requires (a) contributions to the OPEB plan be irrevocable, (b) OPEB assets to dedicated to providing OPEB benefit to plan members in accordance with the benefit terms of the plan, and (c) plan assets be legally protected from creditors, the OPEB plan administrator and the plan members.

Public Agency Miscellaneous (PAM) – Non-safety public employees.

Select and Ultimate – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

Service Cost – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the actuarial funding method; also called normal cost

Total OPEB Liability (TOL) – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; a subset of “Actuarial Present Value”

Vesting – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility



D-4

**Ratify the AHA GWTG Stroke Patient Data
Registry Super User Agreement Renewal**

AHA'S GET WITH THE GUIDELINES®
THIRD PARTY ORGANIZER SUPER USER AGREEMENT

This Super User Agreement ("the Agreement"), effective as of the last date of signature listed below ("Effective Date"), is entered into by and between the American Heart Association, Inc. ("AHA"), having its principle offices at 7272 Greenville Ave., Dallas, TX 75231, and S-SV EMS Agency (herein referred to as "Third Party Organizer"), having its principal offices at 535 Menlo Drive, Suite A Rocklin, CA 95765

WHEREAS, AHA owns and operates the Get With The Guidelines® ("GWTG") program, which is a quality improvement program that includes data collection and reports on standardized, clinical cardiovascular processes, outcomes, and procedures;

WHEREAS, the GWTG program consists of different modules which focus on various areas of cardiovascular and stroke disease;

WHEREAS, AHA contracted with its approved third-party technology vendor Outcome Sciences, LLC ("IQVIA") for IQVIA to develop a database tool designed to expand the use of the GWTG program ("Super User") in various participating healthcare organizations ("Program Participant") that have signed an agreement to participate in GWTG ("GWTG Agreement");

WHEREAS, Third Party Organizer desires to access this Super User option of the GWTG program, therefore obtaining access to the Program Participant's data ("Data") as that term is described in §A(1), and for the GWTG program(s) specified in §B(1);

WHEREAS, Program Participants who have signed an amendment to the GWTG Agreement with AHA permit AHA and IQVIA to provide Third Party Organizer access to such Data, and to allow AHA and IQVIA to make available to Third Party Organizer the identity of the Program Participant, and to acknowledge its participation in the Super User option, and that its identity may be inferred by other healthcare organizations participating in this Super User option through the development of benchmark groups associated with Third Party Organizer;

WHEREAS, Third Party Organizer and AHA are committed to compliance with the Health Insurance Portability and Accountability Act of 1996 as amended ("HIPAA") and regulations promulgated thereunder.

NOW, THEREFORE, in consideration for the mutual promises set forth herein and other good and valuable consideration, and intending to be legally bound, the parties hereto agree as follows:

A. DEFINITIONS

Terms used but not otherwise defined in this Agreement shall have the same meaning as those terms in the Privacy Rule.

1. Data shall mean all information, including patient data, submitted by Program Participant to AHA, through IQVIA, for participation in the GWTG program, including De-identified Data and Protected Health Information in the form of a Limited Data Set. Data also includes configurable measure reports and data downloadable functions to be used for quality improvement and scientific research purposes ("Reports").
2. De-identified Data – shall have the same meaning as defined in 45 C.F.R. § 164.514.
3. Protected Health Information ("PHI") shall have the same meaning as defined in 45 C.F.R. § 160.103 under HIPAA, and any applicable state laws.
4. Limited Data Set shall mean the data elements as defined in HIPAA under 45 C.F.R. § 164.514(e)(2).
5. Privacy Rule shall mean the Standards for Privacy of Individually Identifiable Information at 45 CFR Part 160 and Part 164, Subparts A and E, as amended from time to time.

B. OBLIGATIONS OF PARTIES

1. Data. AHA shall make available to Third Party Organizer Data to be used by Third Party Organizer for purposes of research and health care operations (collectively, the "Authorized Purpose"). AHA shall provide Third Party Organizer access to the Data via a Super User account upon execution of this Agreement for participation in the following GWTG program module(s).

2. Use of Data. Third Party Organizer agrees to use and disclose the Data only for the Authorized Purpose or as required by law, and shall ensure that its respective directors, officers, employees, contractors and agents do not use or disclose the Data in any manner that would constitute a violation of the Privacy Rule if used or disclosed by the Program Participant. Third Party Organizer shall limit the use or receipt of the Data to those parties who need the Data for the performance of the Authorized Purpose.

3. Minimum Necessary Information. Third Party Organizer represents that, to the extent Third Party Organizer requests AHA to disclose the Data to Third Party Organizer hereunder, such a request will only be for the minimum data necessary to accomplish the Authorized Purpose of the request.

4. Safeguards Against Misuse of Information. Third Party Organizer will use appropriate safeguards to prevent the use or disclosure of the Data, other than as permitted under this Agreement.

5. Reporting of Unauthorized Disclosures. Third Party Organizer shall promptly upon becoming aware of any use or disclosure of the Data in violation of this Agreement by any of its officers, directors, employees, contractors or agents or by a third party to which Third Party Organizer discloses the Data, report such disclosure, in writing, to AHA and to the Program Participant from which the Data had been obtained.

6. Agreements by Third Parties. Third Party Organizer shall obtain and maintain a written agreement with each agent or subcontractor that has or will have access to the Data through Third Party Organizer, pursuant to which such agent or subcontractor shall agree to be bound by the same restrictions, terms and conditions that apply to Third Party Organizer under this Agreement with respect to the Data.

7. Notice of Request for Data. Third Party Organizer agrees to notify AHA promptly upon receipt of any request for production or subpoena of the Data received from AHA, in connection with any governmental investigation or governmental or civil proceeding. AHA will notify the relevant Program Participant, and if the Program Participant decides to challenge the validity of or assume responsibility for responding to such request or subpoena, the parties shall cooperate fully with the Program Participant in connection therewith.

8. Liability. AHA is not responsible for, and will not be liable for, any damages Third Party Organizer may incur.

9. Term and Termination. The term of this Agreement will begin as of the Effective Date and will expire upon the earlier of three (3) years from the Effective Date. In addition to the termination for breach rights and notice obligations as set forth herein, either party may terminate this Agreement at any time for any reason or for no reason by giving at least sixty (60) days prior notice to the other party. Upon the later of: (a) the completion of the data transfers, or (b) the term of this Agreement, there shall be no further obligations between the parties, unless specifically stated herein.

10. Termination Upon Breach. This Agreement may be terminated by either party upon five (5) days prior written notice to the other party in the event that such other party breaches any provision of this Agreement and such breach is not cured within such five (5) day period. Each party shall have the right to fully exercise any remedy existing at law or in equity in the event the other party breaches or violates this Agreement.

11. Return or Destruction of Data. The terms and provisions of this Agreement that protect the Data shall survive expiration or termination of this Agreement and such information shall thereafter only be used or disclosed for Authorized Purpose.

12. Fees. Third Party Organizer is responsible for the fees set forth in Exhibit A. AHA shall remit an invoice to Third Party Organizer on an annual basis. Payment is due within 30 days from Third Party Organizer's receipt of such invoice from AHA. Unless otherwise stated, AHA's fees do not include any local, state, federal or foreign taxes,

levies or duties of any nature ("Taxes"). Third Party Organizer is responsible for paying all Taxes, excluding only taxes based on AHA's income. If AHA has the legal obligation to pay or collect Taxes for which Third Party Organizer is responsible under this section, the appropriate amount shall be invoiced to and paid by Third Party Organizer unless, and to the extent that Third Party Organizer qualifies for exemption of some or all of the Taxes, and Third Party Organizer provides AHA with a valid tax exemption certificate authorized by each appropriate taxing authority. Base fees include access for up to three users. Each additional user beyond three incurs an associated fee. Third Party Organizer hereby acknowledges and agrees that early termination by AHA for cause or early termination Third Party Organizer for any reason (including any change that results in one or more of its individual hospitals withdrawing from participation) does not release Third Party Organizer of its obligation to pay any fees accrued or due and payable to AHA for the remainder of the three-year period. In the event of an Early Termination, all future amounts due under the Agreement and Amendment shall be paid to AHA immediately

13. Miscellaneous. (a) This Agreement may be amended only by mutual written agreement of both parties. (b) If any provision in this Agreement should be held illegal or unenforceable by a court having jurisdiction, such provision shall be modified to the extent necessary to render it enforceable without losing its intent, or severed from this Agreement if no such modification is possible, and other provisions of this Agreement shall remain in full force and effect. (c) A waiver by either party of any term or condition of this Agreement or any breach thereof, in any one instance, shall not waive such term or condition or any subsequent breach thereof. (d) The relationship between AHA and Third Party Organizer is that of independent contractors and neither party nor its agents shall have any authority to bind the other party in any way. (e) All notices shall be in writing and may be delivered in person, by courier, or sent by receipt email, or by first class, postage prepaid US mail to the parties, which notice shall be deemed given upon receipt or three (3) days following deposit in the US Mail. Either party may change the address for notices hereunder by providing written notice thereof to the other party in accordance with the terms of this section. (f) All of the terms of this Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, legal representatives and approved successors and assigns. (g) This Agreement may be executed by facsimile or other electronic means (including .PDF) and in one or more counterparts, each of which shall be deemed to be any original, but all of which together constitute one and the same instrument. (h) This Agreement supersedes all previous representations, understandings or agreements and shall prevail notwithstanding any variance with terms and conditions of any other document submitted by or on behalf of Third Party Organizer, AHA, or IQVIA.

14. Third Party Organizer Contact Information. Notices and invoicing shall be sent to the contact information below. Third Party Organizer shall update this.

Name of Contact Person: John Poland

Title of Contact person: Regional Executive Director

Phone No: 916-625-1702

Email Address: john.poland@ssvems.com

Physical Address: 535 Menlo Drive, Suite A Rocklin, CA 95765

IN WITNESS WHEREOF, each party hereto has signed this Agreement as of the dates set forth below.

AMERICAN HEART ASSOCIATION

THIRD PARTY ORGANIZER

E-SIGNED by Mara Kogan
on 2025-05-27 15:01:22 GMT
By: _____

Name: Mara Kogan

Title: National Director, Revenue Support
Quality, Outcomes Research & Analytics

May 27, 2025
Date:

Digitally signed by John Poland
Date: 2025.05.19 17:17:00 -07'00'
By: John Poland

Name: John Poland

Title: Regional Executive Director

Date: May 19, 2025



AHA Get With The Guidelines® Super User Agreement
Exhibit A - Government Entities

AHA ID: AHA000124P OSI Site ID: 300017

Name: S-SV EMS Agency

Address: 535 Menlo Drive, Suite A

City: Rocklin State: CA Zip: 95765

Government entities acknowledge a three year commitment for GWTG® Super User participation with designated pricing increases as noted below:

YEAR 1 GWTG® Super User pricing per module for the designated year.

YEAR 2 Year 1 GWTG® Super User pricing per module + 1.5% increase.

YEAR 3 Year 2 GWTG® Super User pricing + 1.5% increase.

First year fees will be prorated monthly based on program start date

GWTG® Super User pricing for the entity indicated above (select module from drop-down):

GWTG® Module - Up to 3 Users	YEAR 1 (2025)	YEAR 2 (2026)	YEAR 3 (2027)
GWTG® - Stroke	\$ 6,927	\$ 7,031	\$ 7,136

The GWTG® Super User pricing indicated above covers up to three (3) users. Each additional user after 3 will be priced as follows:

GWTG® - Additional Users (over 3)	YEAR 1	YEAR 2	YEAR 3

Pricing for optional add-on layers for the entity indicated above (select from drop-down):

Optional Add-On Layer	YEAR 1	YEAR 2	YEAR 3
		\$ -	\$ -
		\$ -	\$ -
		\$ -	\$ -
		\$ -	\$ -

F-1

**911 Ambulance Response Times – Verbal
report & attachments**

2025 - Colusa Ambulance 911 Response Data

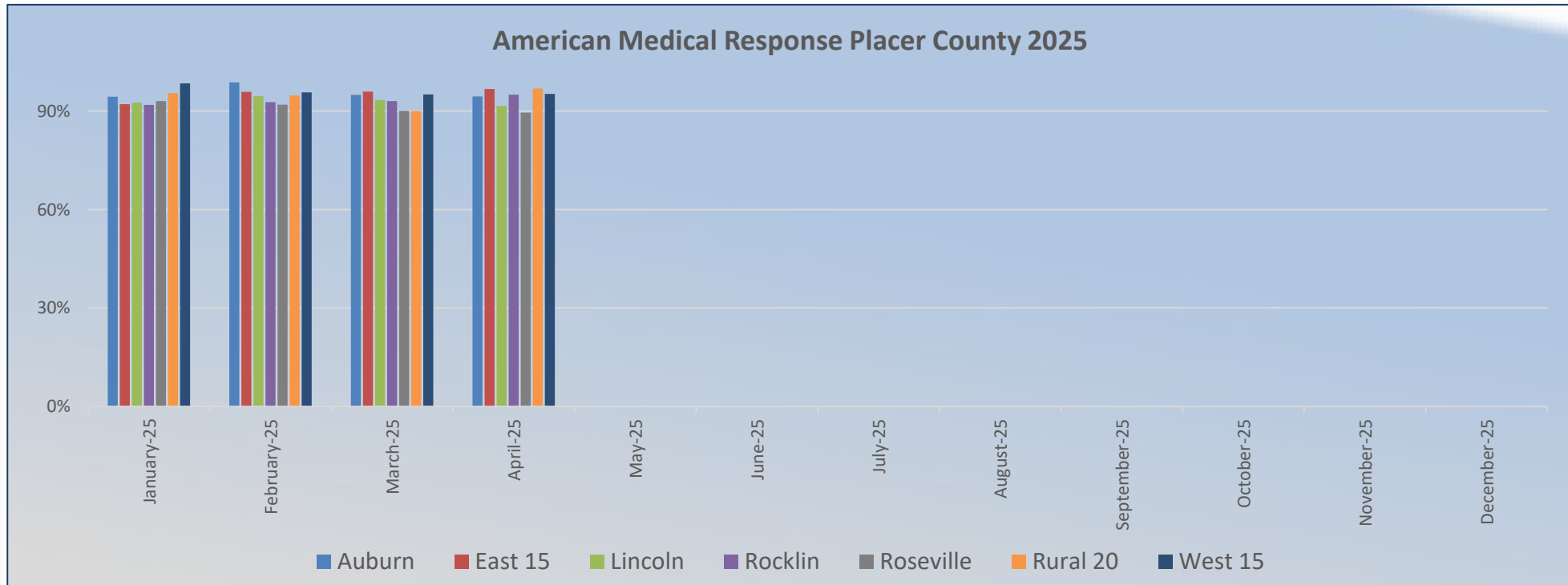
AMR	Colusa - 10 Min. 911 Calls			Williams - 10 Min. 911 Calls			County 20 - 20 Min. 911 Calls			Colusa 30 - 30 Min. 911 Calls			ASAP Locations - 911 Calls		
Month	Total Calls	On Time %	Avg Resp. Time	Total Calls	On Time %	Avg Resp. Time	Total Calls	On Time %	Avg Resp. Time	Total Calls	On Time %	Avg Resp. Time	Total Calls	Avg Resp. Time	Total #s
Jan-25	39	97.4%	0:06:06	42	100.0%	0:06:20	46	97.8%	0:11:35	17	100%	0:16:19	5	0:38:35	149
Feb-25	45	100.0%	0:05:27	38	100.0%	0:05:42	33	100.0%	0:11:01	9	100%	0:15:11	5	0:33:46	130
Mar-25	45	100.0%	0:06:30	36	100.0%	0:05:53	32	100.0%	0:11:54	14	100%	0:15:01	7	0:34:10	134
Apr-25	34	100.0%	0:05:14	28	100.0%	0:03:47	40	100.0%	0:09:50	10	100%	0:12:41	11	0:39:59	123
May-25															0
Jun-25															0
Jul-25															0
Aug-25															0
Sep-25															0
Oct-25															0
Nov-25															0
Dec-25															
Totals	163			144			151			50			28		536

2025 - Colusa County Air Amb. - 911 Calls (Transports Only)

Month	Air Ambulance Provider				Total Calls
	Calstar	Enloe Flight.	REACH	W311	
Jan-25	2	1	3	6	12
Feb-25	0	0	2	6	8
Mar-25	0	0	2	8	10
Apr-25	1	1	4	7	13
May-25					0
Jun-25					0
Jul-25					0
Aug-25					0
Sep-25					0
Oct-25					0
Nov-25					0
Dec-25					0
Totals	3	2	11	27	43

American Medical Response Placer County - Response Time Compliance - 2025

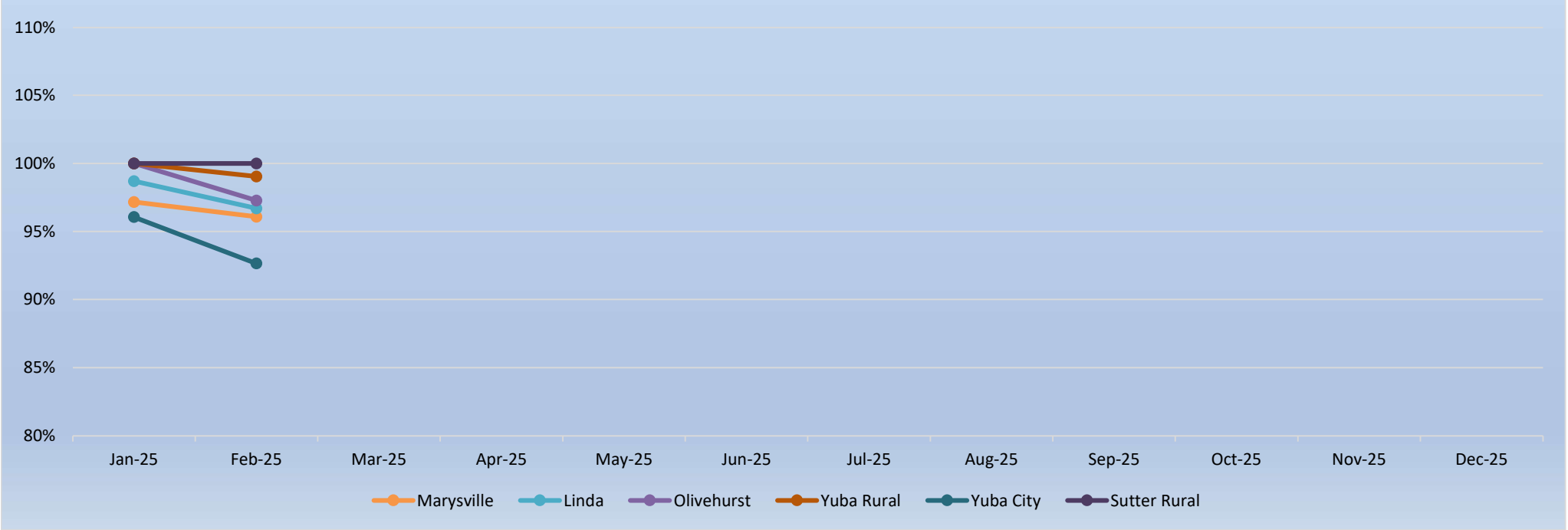
AMR Placer	Auburn City - 8 Min.			County East - 15 Min.			Lincoln City - 10 Min.			Rocklin City - 8 Min.			Roseville City - 8 Min.			County Rural - 20 Min.			County West - 15 Min.			ASAP All	Mutual Aid	Non Emergent Calls	Total Calls
Month	Total #	# Late	On Time %	Total #	# Late	On Time %	Total #	# Late	On Time %	Total #	# Late	On Time %	Total #	# Late	On Time %	Total #	# Late	On Time %	Total #	# Late	On Time %	Total #	Total #	Total #	#
Jan-25	267	15	94%	101	8	92%	377	28	93%	379	31	92%	1185	83	93%	22	1	95%	249	4	98%	11	10	240	2841
Feb-25	240	3	99%	97	4	96%	383	21	95%	355	26	93%	1095	88	92%	19	1	95%	253	11	96%	12	15	238	2707
Mar-25	234	12	95%	98	4	96%	346	23	93%	359	25	93%	1176	117	90%	20	2	90%	243	12	95%	20	10	254	2760
Apr-25	251	14	94%	90	3	97%	366	31	92%	357	18	95%	1193	125	90%	32	1	97%	231	11	95%	15	15	288	2838
May-25																									
Jun-25																									
Jul-25																									
Aug-25																									
Sep-25																									
Oct-25																									
Nov-25																									
Dec-25																									
Total #s	992	44	95.6%	386	19	95%	1472	103	93%	1450	100	93%	4649	413	91%	93	5	95%	976	38	96%	58	50	1020	11146



Bi-County Ambulance - Response Time Compliance - 2025

BC Amb.	Zone 1 - Marysville (City) (8 Minutes)			Zone 2 - Linda (10 Minutes)			Zone 3 - Olivehurst (10 Minutes)			Zone 4 - Yuba Rural (20 Minutes)			Zone 5 - Yuba City (City) (8 Minutes)			Zone 6 - Sutter Rural (20 Minutes)			Asap - All		Code 2 Calls	Code 2 Calls Avg. Response Time	Mutual Aid	Total Calls
Month	Total #	# Late	On Time %	Total #	# Late	On Time %	Total #	# Late	On Time %	Total #	# Late	On Time %	Total #	# Late	On Time %	Total #	# Late	On Time %	Total #	Avg. Resp. Time	Total #	Avg.	Total #	#
Jan-25	247	7	97%	307	4	99%	112	0	100%	132	0	100%	761	30	96%	170	0	100%	99	0:20:03	393	0:10:12	1	2222
Feb-25	230	9	96%	273	9	97%	110	3	97%	105	1	99%	653	48	93%	168	0	100%	103	0:19:44	283	0:10:38	0	1925
Mar-25	282	11	96%	258	11	96%	124	1	99%	103	1	99%	703	50	93%	163	0	100%	107	0:21:03	362	0:10:10	0	2102
Apr-25	229	10	96%	291	10	97%	112	5	96%	128	2	98%	636	29	95%	175	0	100%	123	0:21:59	329	0:10:40	1	2024
May-25																								
Jun-25																								
Jul-25																								
Aug-25																								
Sep-25																								
Oct-25																								
Nov-25																								
Dec-25																								
Total #s	988	37	96%	1129	34	97%	458	9	98%	468	4	99%	2753	157	94%	676	0	100%	432		1367	0	2	8273

Bi-County Ambulance - Response Times 2025



Butte EMS - Response Time Compliance - 2025

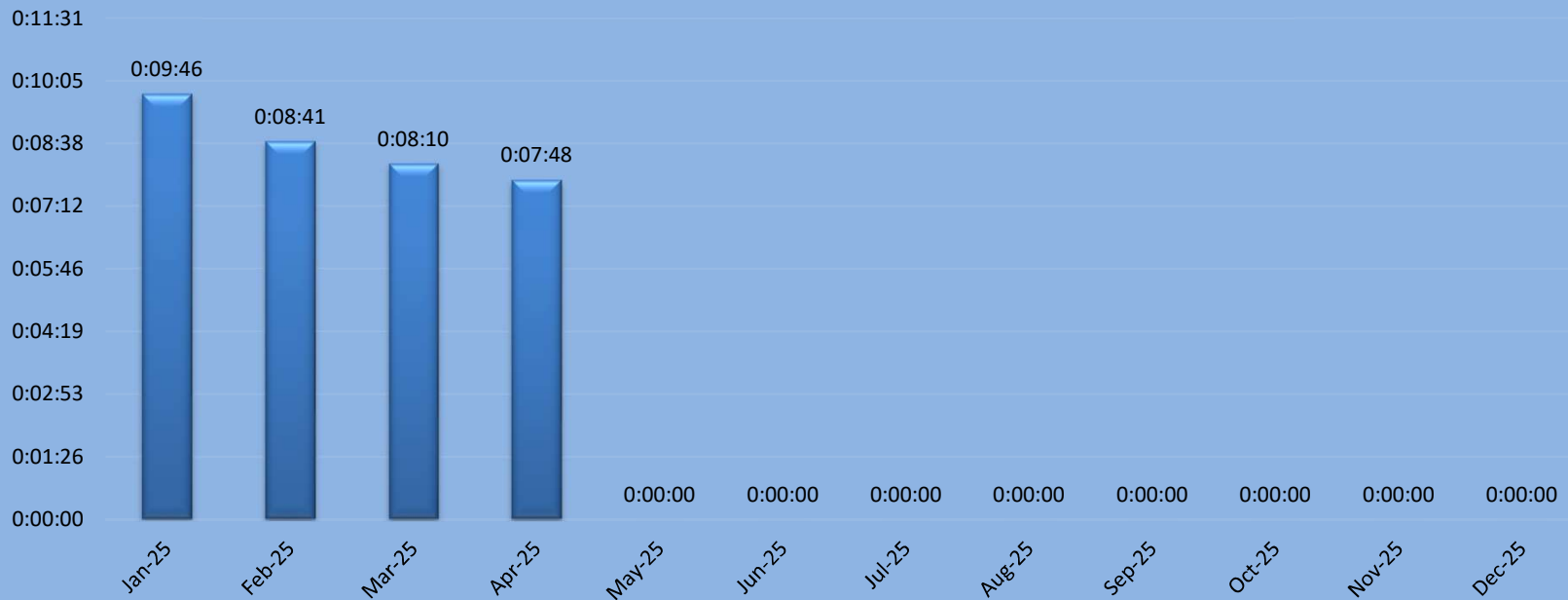
Butte EMS	Butte County 30			Chico 10			Oroville 10			Paradise 15			Gridley 10			Butte Co. ASAP	Priority 2 - High Density (15)			Priority 2 - Low Density (45)			Priority 3 - (30)			All Zones Combined			Priority 4-8	Total Calls
	Month	Total # of Calls	# Late	On Time %	Total # of Calls	# Late	On Time %	Total # of Calls	# Late	On Time %	Total # of Calls	# Late	On Time %	Total # of Calls	# Late		On Time %	#	Total # of Calls	# Late	On Time %	Total # of Calls	# Late	On Time %	Total # of Calls	# Late	On Time %	Total # of Calls		
Jan-25	468	3	99%	837	25	97%	387	9	98%	181	9	95%	41	1	98%	11	410	16	96%	55	0	100%	336	3	99%	2715	66	98%	94	2820
Feb-25	475	0	100%	774	24	97%	353	11	97%	152	4	97%	53	3	94%	18	353	14	96%	61	0	100%	286	5	98%	2507	61	98%	69	2594
Mar-25	505	2	100%	791	30	96%	370	10	97%	189	12	94%	47	0	100%	39	391	24	94%	79	0	100%	314	2	99%	2686	80	97%	78	2803
Apr-25	527	6	99%	820	27	97%	381	12	97%	182	14	92%	51	6	88%	23	339	18	95%	53	0	100%	323	2	99%	2676	85	97%	67	2766
May-25																														
Jun-25																														
Jul-25																														
Aug-25																														
Sep-25																														
Oct-25																														
Nov-25																														
Dec-25																														
Total #s	1975	11	99.4%	3222	106	96.7%	1491	42	97.2%	704	39	94.5%	192	10	94.8%	91	1493	72	95.2%	248	0	100.0%	1259	12	99.0%	10584	292	97.2%	308	10983



Foresthill Fire - Response Time Compliance - 2025

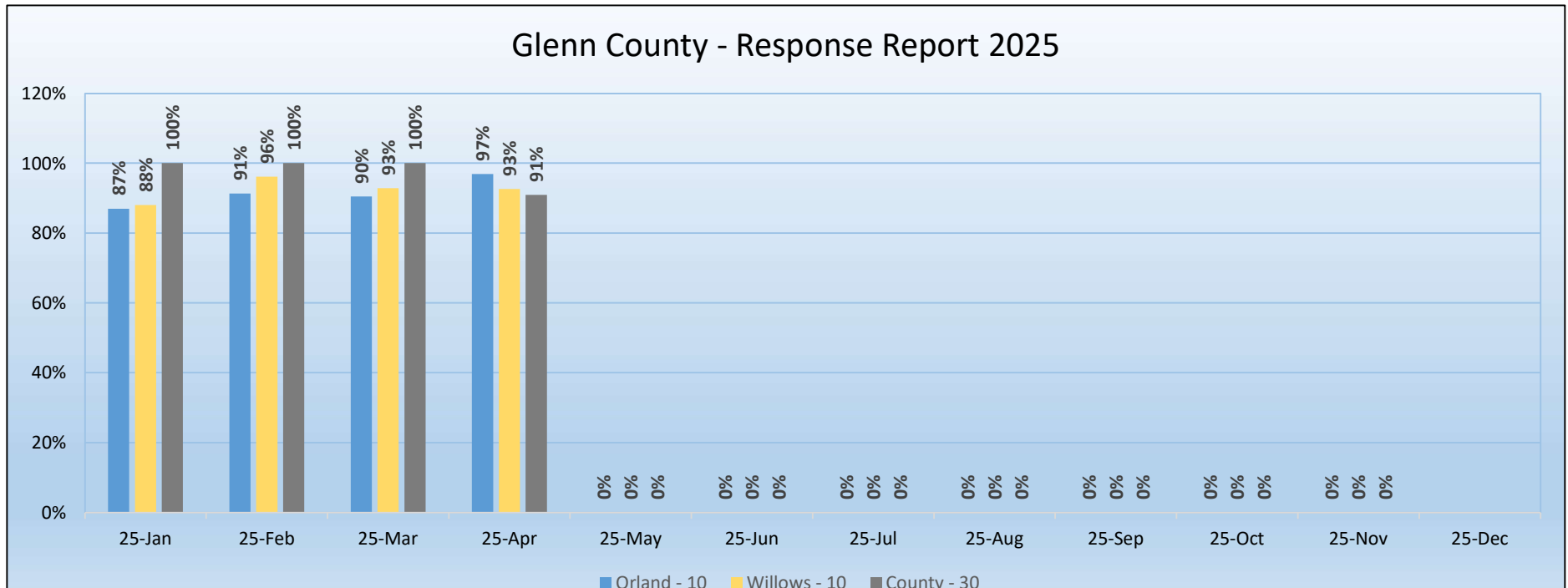
FHFPD	15 Minute Zone			Avg. Response Time	ASAP	Avg. Response Time	AMR Responses to Foresthill	Avg. Response Time	Multiple Patients	Total # of Calls (excludes AMR & Mult. Pt.)
Month	Total # of Calls	# Late	On Time %	In Min.	Total # of Calls	In Min.	#	In Min.	#	#
Jan-25	38	0	100.0%	0:09:46	1	0:17:00	1	0:25:17	0	39
Feb-25	45	0	100.0%	0:08:41	1	0:25:00	2	0:19:19	0	46
Mar-25	41	0	100.0%	0:08:10	2	0:29:00	2	0:21:00	0	43
Apr-25	33	0	100.0%	0:07:48	2	0:43:05	2	0:37:51	0	35
May-25										
Jun-25										
Jul-25										
Aug-25										
Sep-25										
Oct-25										
Nov-25										
Dec-25										
Total #s	157	0	100.0%		6		7		0	163

Average Response Time In Minutes - 15 Minute Zone



Glenn County - 911 Response Report - 2025

Month	Orland - 10 Min. P1 (911)				Willows - 10 Min. P1 (911)				All Other County - 30 Min. (911) (excludes Hamilton City)				Hamilton City P1 (911)		All Glenn Priority 2 & 3 (911)		P 4 - 8	St. Elizabeth Ambulance		Mult. Unit/Pt.	Total Calls
	# of Calls	# Late	On Time %	Avg. Resp. Time	# of Calls	# Late	On Time %	Avg. Resp. Time	# of Calls	# Late	On Time %	Avg. Resp. Time	# of Calls	Avg. Resp. Time	# of Calls	Avg. Resp. Time	# of Calls	# of Calls	Avg. Resp. Time	# of Calls	#
Jan-25	46	6	87%	07:02	25	3	88%	06:24	30	0	100%	12:11	3	08:51	137	10:02	29	2	17:21	1	274
Feb-25	23	2	91%	06:38	26	1	96%	05:21	28	0	100%	12:00	6	14:11	113	08:37	24	4	23:54	0	224
Mar-25	42	4	90%	07:02	28	2	93%	06:14	32	0	100%	11:55	4	11:39	114	09:45	37	7	21:54	0	264
Apr-25	32	1	97%	05:50	27	2	93%	06:05	33	3	91%	13:55	6	12:26	114	08:45	26	4	19:21	0	242
May-25																					
Jun-25																					
Jul-25																					
Aug-25																					
Sep-25																					
Oct-25																					
Nov-25																					
Dec-25																					
Totals	143	13			106	8			123	3					478		116	17		1	1004



Ground Ambulance 911 Mutual Aid Responses (incidents with arrival on scene only)

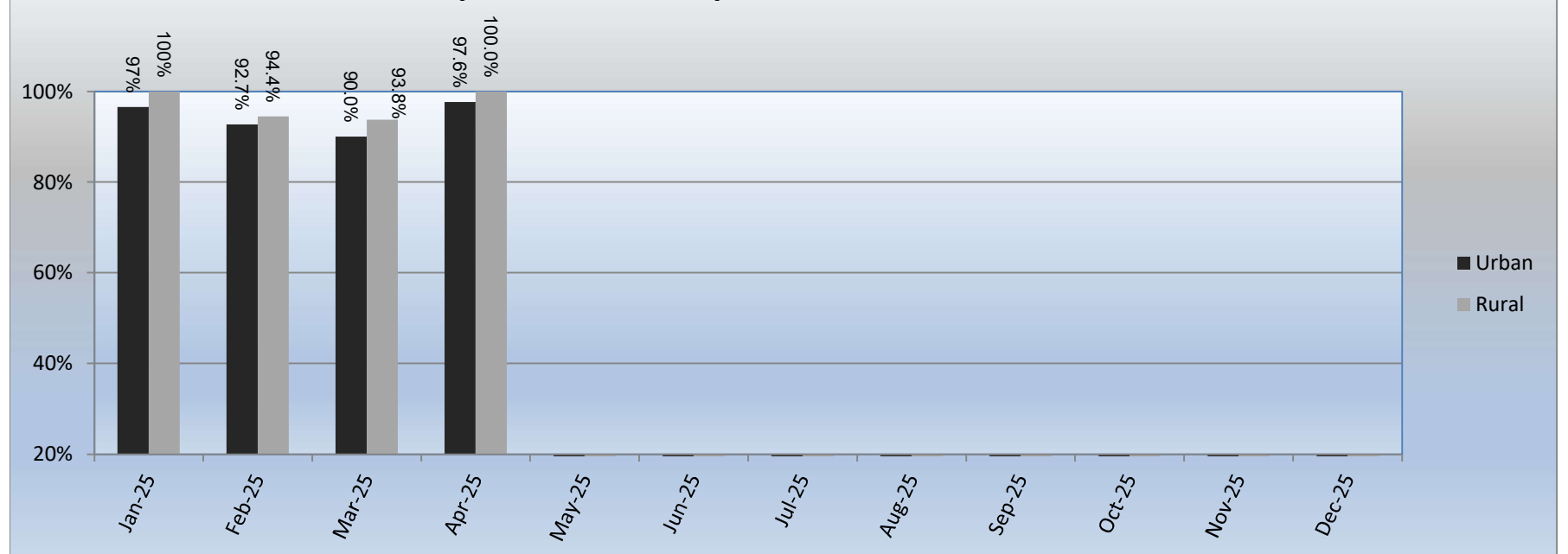
Month	Enloe Glenn County (GC)			Westside Ambulance			St. Elizabeth Ambulance		
	Westside Zone	Tehama County	Total	Enloe GC Zone	Tehama County	Total	Westside Zone	Enloe GC Zone	Total
Jan-25	4	0	4	8	7	15	2	0	2
Feb-25	3	0	3	7	6	13	4	0	4
Mar-25	4	1	4	9	7	16	4	3	7
Apr-25	5	0	5	7	3	10	4	0	4
May-25			0			0			0
Jun-25			0			0			0
Jul-25			0			0			0
Aug-25			0			0			0
Sep-25			0			0			0
Oct-25			0			0			0
Nov-25			0			0			0
Dec-25			0			0			0
Total	16	1	16	31	23	54	14	3	17

Total
21
20
27

NTFPD - Response Time Compliance - 2025

NTFPD	NTFPD City Limits - 10 Minute - Code 3				NTFPD Rural - 20 Minutes - Code 3				NTFPD City Limits - Code 2		NTFPD Rural Code 2		Meeks Bay	ASAP ALL Calls	Other Ski Areas	IFT Calls	Total # of Calls - No IFT
Month	# of Calls	# Late	On Time %	Avg. Response Time	# of Calls	# Late	On Time %	Avg. Response Time	# of Calls	Avg. Response Time	# of Calls	Avg. Response Time	# of Calls	# of Calls	# Of Calls	# of Calls	#
Jan-25	29	1	97%	0:06:48	27	0	100%	0:10:01	13	0:06:43	15	0:13:19	6	0	50	38	140
Feb-25	41	3	93%	0:06:37	18	1	94%	0:11:52	15	0:08:46	6	0:13:14	2	0	56	0	138
Mar-25	30	3	90%	0:07:47	16	1	94%	0:11:39	14	0:08:21	9	0:12:14	5	0	61	40	135
Apr-25	42	1	98%	0:06:12	6	0	100%	0:10:09	10	0:07:29	4	0:10:19	3	0	31	0	96
May-25																	
Jun-25																	
Jul-25																	
Aug-25																	
Sep-25																	
Oct-25																	
Nov-25																	
Dec-25																	
Total #s	142	8			67	2			52		34		16	0	198	78	587

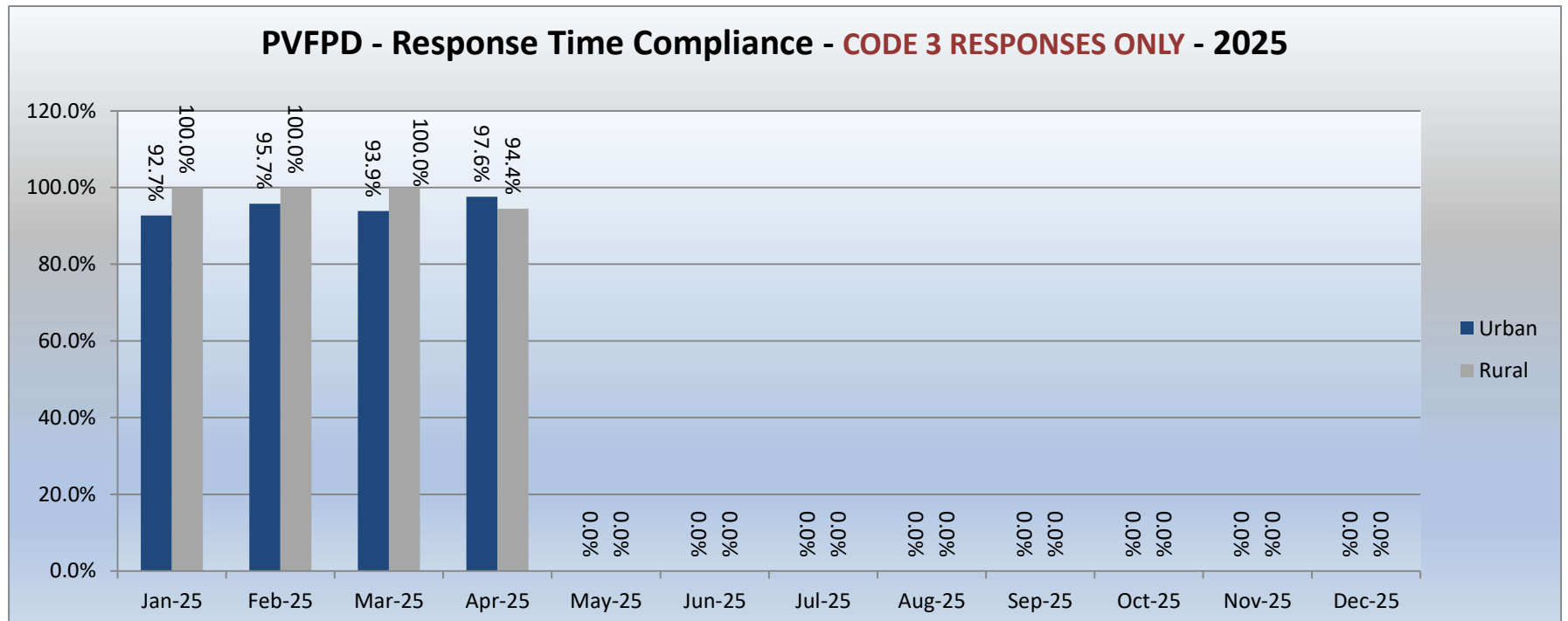
NTFPD - Response Time Compliance - **CODE 3 RESPONSES ONLY** - 2025



Penn Valley Fire Protection District - Response Time Compliance - 2025

PVFPD	Urban Code 3 (10 Min. 90% of the time)				Rural Code 3 (20 Min. 90% of the time)				Urban - Code 2		Rural - Code 2		ASAP All Calls	Rough and Ready		Mutual Aid	Total # of Calls
Month	# of Calls	# Late	On Time %	Avg. Response Time	# of Calls	# Late	On Time %	Avg. Response Time	# of Calls	Avg. Response Time	# of Calls	Avg. Response Time	# of Calls	# of Calls	Avg. Response Time	#	#
Jan-25	41	3	93%	0:07:17	17	0	100%	0:13:05	16	0:09:20	5	0:13:51	4	3	0:10:26	5	88
Feb-25	47	2	96%	0:06:32	13	0	100%	0:12:15	7	0:08:05	7	0:14:27	3	5	0:14:23	6	83
Mar-25	49	3	94%	0:06:01	19	0	100%	0:11:46	17	0:08:12	7	0:12:20	2	9	0:10:49	3	97
Apr-25	42	1	98%	0:06:00	18	1	94%	0:11:31	11	0:07:15	4	0:16:45	3	6	0:12:39	7	85
May-25																	
Jun-25																	
Jul-25																	
Aug-25																	
Sep-25																	
Oct-25																	
Nov-25																	
Dec-25																	
Total #s	179	9	95.0%		67	1	98.5%		51		23		12			21	353

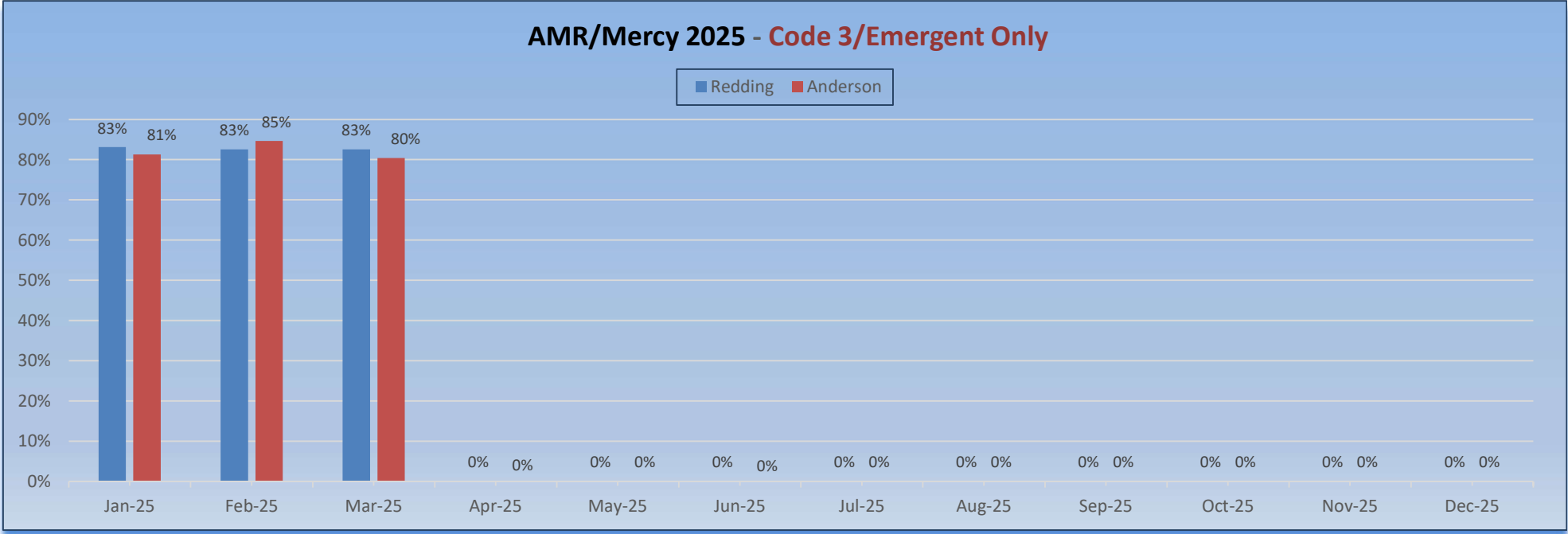
 = Exemption given



Shasta County - Response Report - 2025

AMR and Mercy	City Of Redding Min. 10				City Of Anderson 10 Min.				Shasta County - All Other 30 Min.				Code 2 Calls - Redding	Avg. Resp. Time Min.	Code 2 Calls - Anderson	Avg. Resp. Time Min.	Code 2 Calls - County 30	Avg. Resp. Time Min.	Mutual Aid	# of ASAP Calls ALL	Total # of Calls Per Month	
	Month	Total # of Calls	# Late	On Time %	Avg. Resp. Time Min.	Total # of Calls	# Late	On Time %	Avg. Resp. Time Min.	Total # of Calls	# Late	On Time %	Avg. Resp. Time Min.	Total # of Calls	Avg. Resp. Time Min.	Total # of Calls	Avg. Resp. Time Min.	Total # of Calls	Avg.	#	#	Total # of Calls
	Jan-25	898	152	83%	0:07:23	128	24	81%	0:07:37	325	5	98%	0:12:42	413	0:10:53	50	0:10:09	129	0:12:51	23	43	2009
	Feb-25	820	143	83%	0:07:35	104	16	85%	0:07:29	365	0	100%	0:12:38	400	0:10:38	46	0:12:01	110	0:14:07	23	41	1909
	Mar-25	923	161	83%	0:07:18	102	20	80%	0:07:38	337	1	100%	0:12:37	461	0:09:43	44	0:08:26	112	0:14:08	30	37	2046
	Apr-25																					
	May-25																					
	Jun-25																					
	Jul-25																					
	Aug-25																					
	Sep-25																					
	Oct-25																					
	Nov-25																					
	Dec-25																					
	Totals:	2641				334				1027				1274		140		351			121	5964

AMR/Mercy 2025 - Code 3/Emergent Only

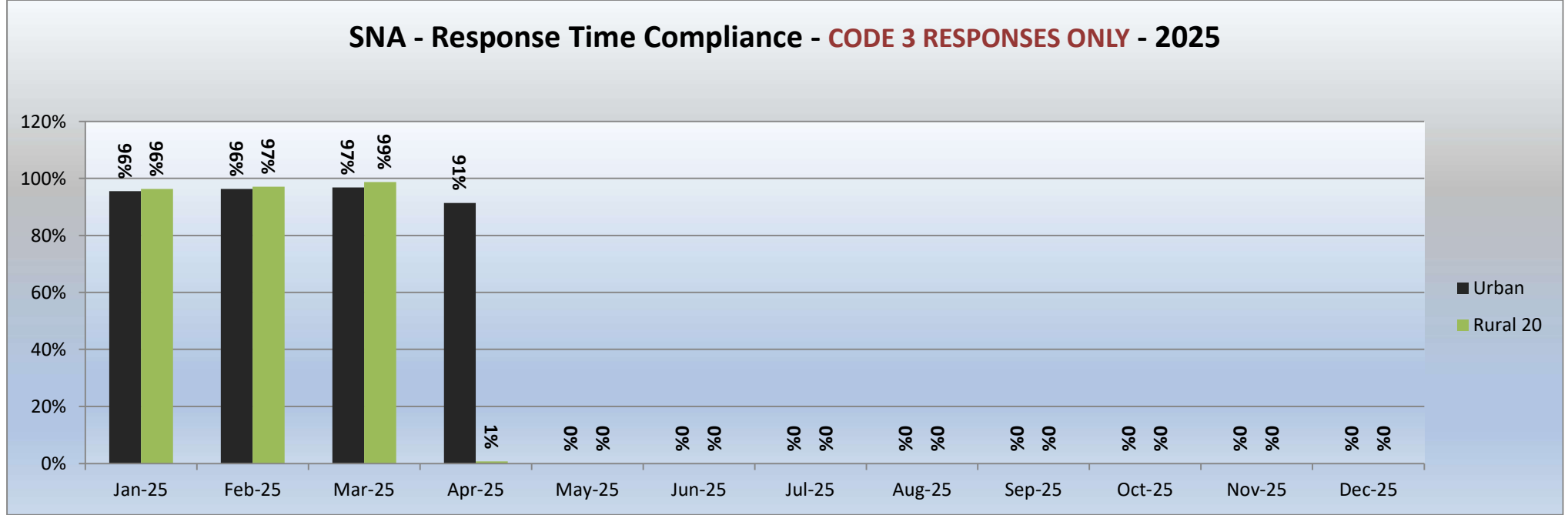


Sierra Nevada Ambulance - Response Time Compliance - 2025

SNA	Grass Valley/Nevada City - Code 3 (10 Minutes)				Sierra Nevada Rural - Code 3 (20 Minutes)				Grass Valley/Nevada City - Code 2 (18 Minutes)				Sierra Nevada Rural - Code 2 (40 Minutes)				ASAP (All)	Mtl Aid	IFT Calls	Total # of Calls
Month	# of Calls	# Late	On Time %	Avg. Resp. Time	# of Calls	# Late	On Time %	Avg. Resp. Time	# of Calls	# Late	On Time %	Avg. Resp. Time	# of Calls	# Late	On Time %	Avg. Resp. Time	# of Calls	# of Calls	# of Calls	#
Jan-25	268	12	96%	05:59	217	8	96%	0:11:09	100	0	100%	07:48	66	0	100%	12:33	14	11	178	854
Feb-25	217	8	96%	06:08	207	6	97%	0:10:44	94	0	100%	07:41	73	0	100%	12:54	22	8	175	796
Mar-25	256	8	97%	06:04	239	3	99%	0:10:42	102	0	100%	07:44	62	0	100%	13:23	18	7	207	891
Apr-25	210	18	91%	06:20	205	2	99%	0:10:40	63	0	100%	07:17	68	0	100%	13:59	19	12	169	746
May-25																				
Jun-25																				
Jul-25																				
Aug-25																				
Sep-25																				
Oct-25																				
Nov-25																				
Dec-25																				
Total #s	951	46			868	19			359	0			269	0			73	38	729	3287

= Exemption given

SNA - Response Time Compliance - CODE 3 RESPONSES ONLY - 2025

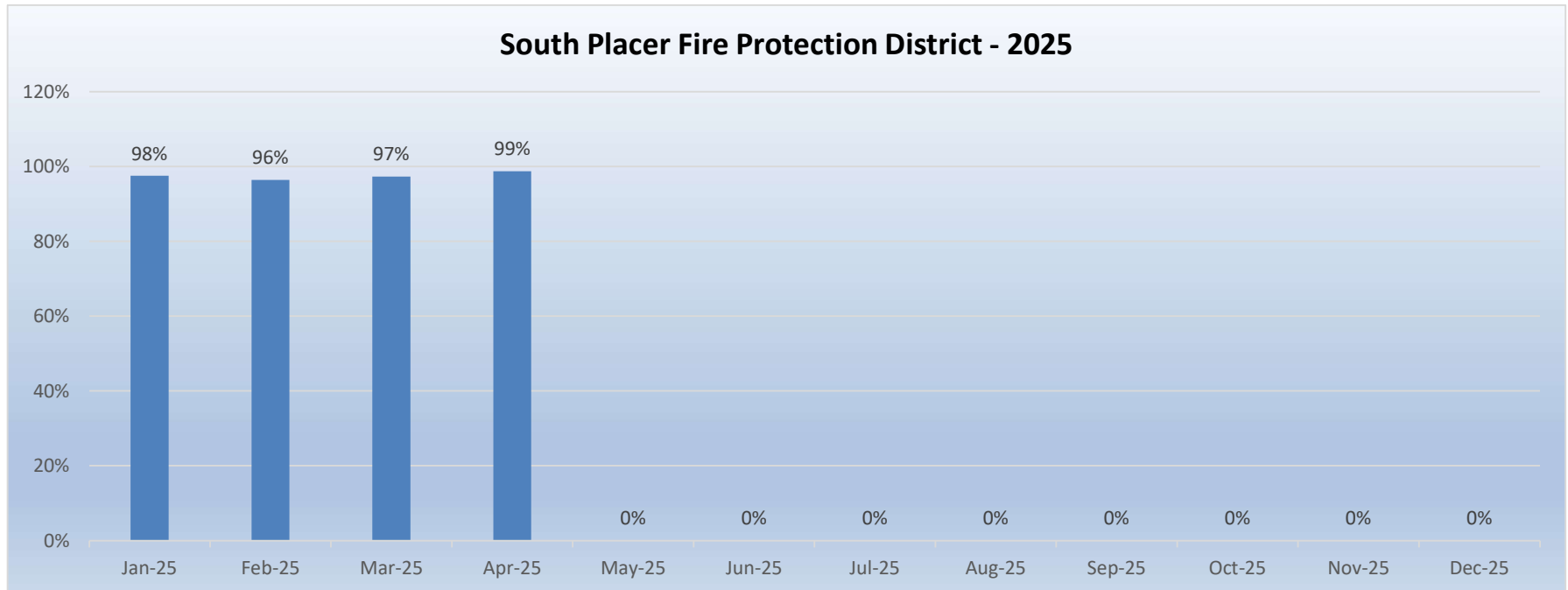


Siskiyou County - 2025 Response Data

Siskiyou County	Total # 1st QTR 2025	Avg. Per Day	Avg. Response Time	90th %	Total # 2nd QTR 2025	Avg. Per Day	Avg. Response Time	90th %	Total # 3rd QTR 2025	Avg. Per Day	Avg. Response Time	90th %	Total # 4th QTR 2025	Avg. Per Day	Avg. Response Time	90th %
All Other County	244	3	0:20:09	0:34:21		0				0				0		
ASAP	34	0	0:46:37	1:09:22		0				0				0		
Dunsmuir	46	1	0:15:51	0:20:00		0				0				0		
Etna/Ft. Jones	58	1	0:19:57	0:36:25		0				0				0		
Happy Camp	36	0	0:13:07	0:26:52		0				0				0		
Lake Shastina	35	0	0:18:53	0:27:00		0				0				0		
Montague	29	0	0:14:46	0:17:45		0				0				0		
Mt. Shasta	119	1	0:09:12	0:13:37		0				0				0		
Weed	77	1	0:09:58	0:17:01		0				0				0		
Yreka	393	4	0:09:41	0:13:56		0				0				0		
Totals:	1071	12			0	0			0	0			0	0		

South Placer Fire Protection District - Response Compliance - 2025

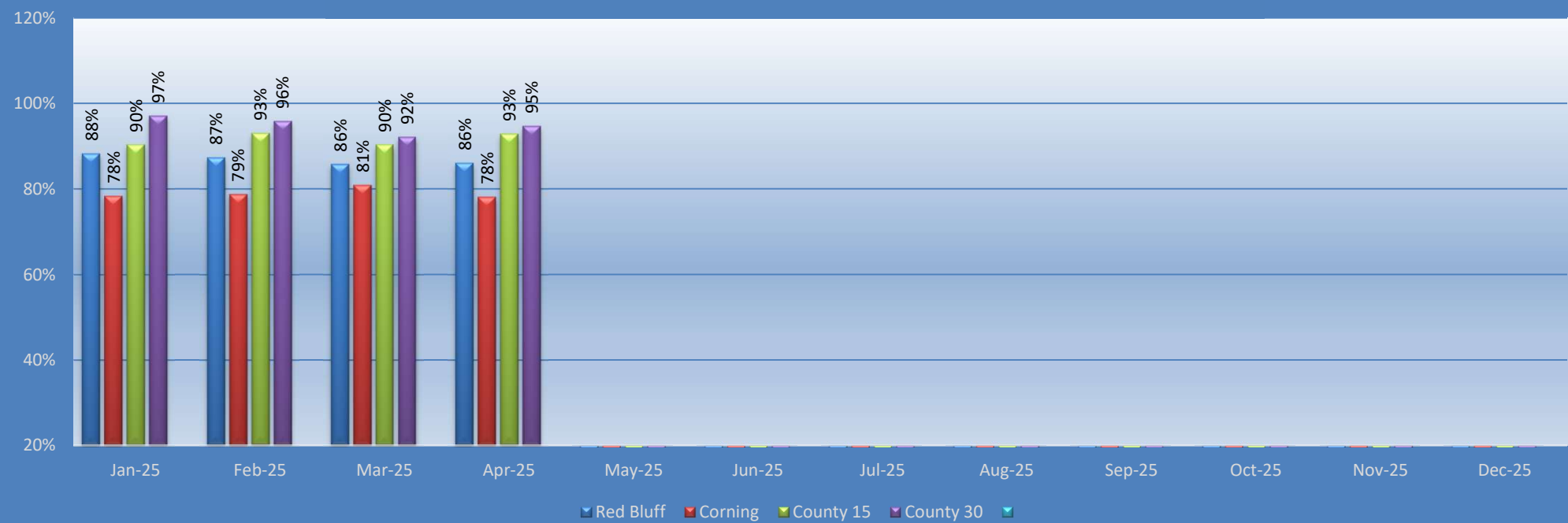
Month	Total # of Responses	Total # Late (Over 10 Min.)	On Time %	Average Response Time (Ambulance)	SPFPD Auto/Mutual Aid to AMR /Folsom Lake	Average Response Time	AMR Mutual Aid to South Placer	Average Response Time	Total Calls (excludes MA from AMR)
Jan-25	120	3	98%	0:06:42	90	0:06:21	2	0:09:03	210
Feb-25	166	6	96%	0:07:19	81	0:07:19	11	0:10:41	247
Mar-25	146	4	97%	0:06:20	56	0:06:15	4	0:08:31	202
Apr-25	152	2	99%	0:06:16	59	0:06:58	2	0:17:45	211
May-25									
Jun-25									
Jul-25									
Aug-25									
Sep-25									
Oct-25									
Nov-25									
Dec-25									
Totals:	584	15			286		19		870



St. Elizabeth Ambulance - Response Time Compliance - 2025

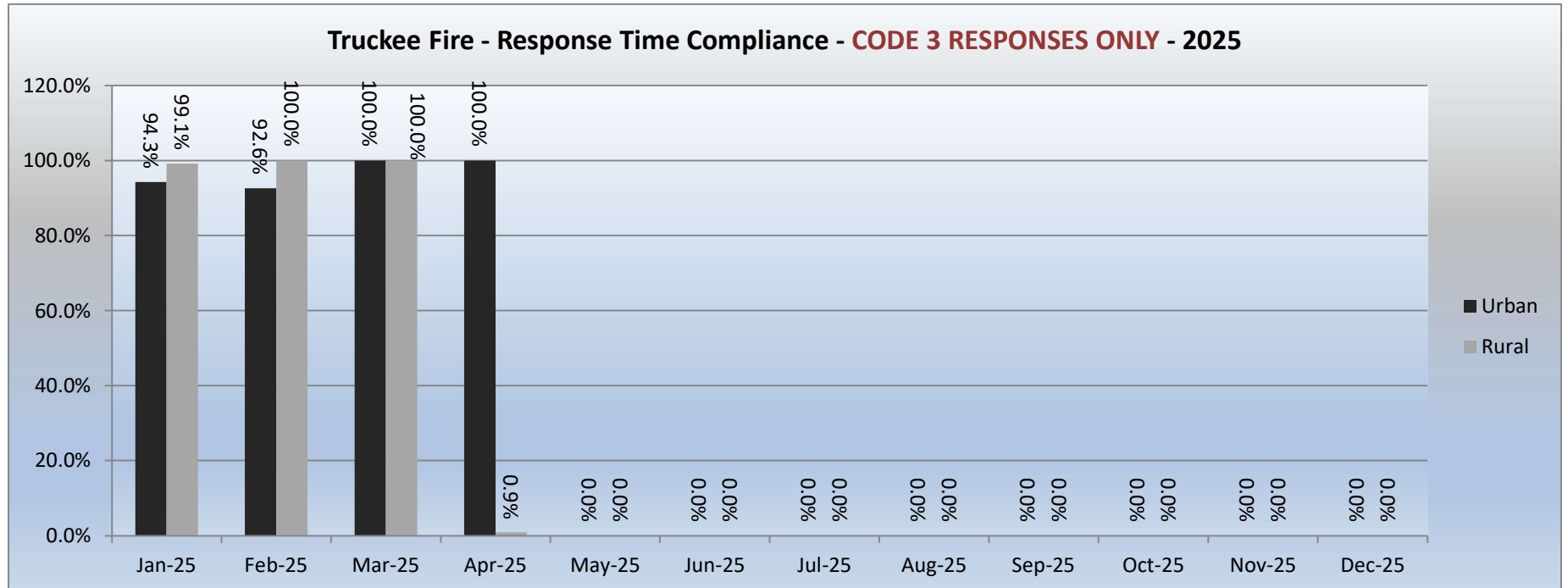
St. E's	City of Red Bluff (City Limits) - 10 Min. Zone				City Of Corning (City Limits) - 10 Min. Zone				Tehama County - 15 Min. Zone				Tehama County - 30 Min. Zone				Code 2 Calls - City 10	Avg. Resp. Time Min.	Code 2 Calls - County 15 & 30	Avg. Resp. Time Min.	# of ASAP Calls ALL	Mut. Aid	Total #'s
Month	# of Calls	# Late	Comp. %	Avg. Resp. Time	# of Calls	# Late	Comp. %	Avg. Resp. Time	# of Calls	# Late	Comp. %	Avg. Resp. Time	# of Calls	# Late	Comp. %	Avg. Resp. Time	# of Calls	Avg.	# of Calls	Avg.	#	#	#
Jan-25	240	28	88%	0:07:06	74	16	78%	0:08:33	146	14	90%	0:10:07	141	4	97%	0:16:43	21	0:09:54	11	0:13:35	24	10	667
Feb-25	223	28	87%	0:07:10	66	14	79%	0:09:15	116	8	93%	0:10:15	122	5	96%	0:16:37	17	0:12:28	13	0:18:07	27	16	600
Mar-25	254	36	86%	0:07:23	63	12	81%	0:08:14	125	12	90%	0:09:55	141	11	92%	0:18:35	19	0:08:48	5	0:15:52	24	4	635
Apr-25	223	31	86%	0:07:34	55	12	78%	0:08:52	141	10	93%	0:10:56	133	7	95%	0:17:17	15	0:11:33	7	0:13:30	29	4	607
May-25																							
Jun-25																							
Jul-25																							
Aug-25																							
Sep-25																							
Oct-25																							
Nov-25																							
Dec-25																							
Totals:	940	123			258	54			528	44			537	27			72		36		104	34	2509

St. Elizabeth Ambulance - Code 3 Responses Only - 2025




Truckee Fire - Response Time Compliance - 2025

Truckee Fire	Truckee Town Limits - 10 Minute - Code 3				Truckee Rural - 20 Minutes - Code 3				Truckee Town Limits - Code 2		Truckee Rural - Code 2		ASAP ALL Calls	IFT Calls	Total # of Calls
Month	# of Calls	# Late	On Time %	Avg. Response Time	# of Calls	# Late	On Time %	Avg. Response Time	# of Calls	Avg. Response Time	# of Calls	Avg. Response Time	# of Calls	# of Calls	#
Jan-25	35	2	94.3%	0:06:55	117	1	99.1%	0:12:20	13	0:07:25	37	0:15:05	13	15	230
Feb-25	27	2	92.6%	0:06:57	77	0	100.0%	0:12:58	8	0:07:30	21	0:15:24	14	57	204
Mar-25	30	0	100.0%	0:06:35	70	0	100.0%	0:13:48	17	0:07:23	22	0:15:43	13	6	158
Apr-25	28	0	100.0%	0:06:10	60	0	100.0%	0:12:37	8	0:09:29	18	0:12:09	13	43	170
May-25															
Jun-25															
Jul-25															
Aug-25															
Sep-25															
Oct-25															
Nov-25															
Dec-25															
Total #s	120	4	96.7%		324	1	99.7%		46		98		53	121	762



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Member County Updates – Verbal report

	S-SV EMS Agency Member County Updates June 2025	F-2
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Butte County

- S-SV EMS staff continue to work with the Butte County Public Health Department on a potential increase to the Butte County EMS CSA 37 tax fund reimbursement to support ground ambulance services in the Biggs/Gridley area.
- Butte County EMS continues to work on addressing their paramedic staffing shortage.
- Butte County EMS is in the beginning stages of implementing a BLS 911 ambulance(s) to support the Butte County EMS system.
- S-SV EMS staff approved a BLS non-emergency/interfacility ambulance provider permit for Orchard Hospital (Gridley). This BLS non-emergency ambulance will be utilized for patient transfers from Orchard Hospital, Glenn Medical Center & Colusa Medical Center.

Colusa County


- S-SV EMS staff continue to monitor the previously identified interfacility patient transport resource concerns. This matter appears to be resolved and there have been no further issues related to this matter.
- The ground ambulance EOA Agreement in place with AMR continues to function well, with no significant issues/concerns identified.

Glenn County

- S-SV EMS staff continue to work with the Glenn County Office of Education and various other entities on the implementation of the EMS Corps EMT Training Program for Butte, Colusa, and Glenn counties.
- Glenn Medical Center was recently notified by the Centers for Medicare & Medicaid Services (CMS) that they were revoking Glenn Medical Center's Critical Access Hospital (CAH) designation due to a re-evaluation of CAH qualification criteria. This is also apparently affecting several other CAH designated hospitals in California (outside the S-SV EMS region). S-SV EMS staff are working with Glenn Medical Center, Glenn County and several other entities (including Congressman LaMafla) on this matter.

Nevada County

- S-SV EMS staff continue to monitor the consolidation of several fire departments/districts in Nevada County. S-SV EMS staff attended the May 6, 2025 Penn Valley Fire Protection District (PVFPD) Board Meeting where the PVFPD Board voted to pursue a consolidation with the Rough and Ready Fire Protection District.
- S-SV EMS staff provided input/feedback to Nevada County Public Health & Emergency Preparedness (EP) representatives on various EP and communications plans they are in the process of developing/updating.

	S-SV EMS Agency Member County Updates June 2025	F-2
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Placer County

- S-SV EMS staff continue to work with our legal consultant to develop, negotiate, and execute a short-term renewal of the AMR Placer County EOA Agreement that expires November 30, 2025. This project remains on track with the established timeline.
- S-SV EMS staff continue to work with our consultant on the Western Placer County EMS System Assessment. S-SV EMS staff provided a significant amount of EMS system data to the consultant related to this project. The consultant also conducted several stakeholder meetings at the S-SV EMS Agency office on June 4th and 5th.
- S-SV EMS staff continue to monitor, as assist as requested, the Eastern Placer County LAFCO fire departments/districts MSR/SOI project.

Shasta County

- S-SV EMS staff continue to work with Shasta County EMS system participants on EMS patient destination and ambulance patient offload time delay matters.

Siskiyou County

- Butte Valley Ambulance Service resumed 911 BLS ground ambulance services on May 6th. S-SV EMS staff attended the BVAS community open house in Dorris on May 24th.
- S-SV EMS staff participated in the Siskiyou county-wide MCI training & exercise on April and provided EMS training to Mountain Medic's staff in Mt. Shasta during this time.
- S-SV EMS staff conducted annual ground ambulance inspections of all Siskiyou County ground ambulances in May.
- S-SV EMS staff provided EMS training to Fairchild Medical Center and Merch Medical Center Mt. Shasta ED staff (MICNs) in May.
- S-SV EMS staff attended the Fairchild Medical Center expansion groundbreaking ceremony on May 31st.

Sutter & Yuba Counties


- S-SV EMS staff continue to provide technical assistance to Yuba City FD/PD on the implementation of their Emergency Medical Dispatch (EMD) program.
- S-SV EMS staff continue to monitor, as assist as requested, the Sutter County LAFCO fire departments/districts MSR/SOI project.

Tehama County

- S-SV EMS staff provided a letter of support for Tehama County Sheriff's Office Community Project Funding Request – Emergency Radio Communications Infrastructure Improvements.

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**S-SV EMS Agency Updates – Verbal report
and attachment**

	S-SV EMS Agency Updates June 2025	F-3
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- S-SV EMS staff attended and participated in multiple EMS Week events/activities during the week of May 18th - 24th.
- S-SV EMS staff attended and participated in multiple local, regional and state-wide EMS related events/activities over during the last week in May and the first week in June.
- S-SV EMS staff attended and participated in the annual California Emergency Medical Services Authority (EMSA) EMS awards ceremony in Southern California on June 4th, where several EMS personnel from the S-SV EMS region were recognized.
- S-SV EMS staff continue to work with EMS system participants to ensure the accuracy of ambulance patient offload time (APOT) data and reduce APOT delays. Since mid-May, all 17 acute care hospitals within the S-SV EMS region are compliant with the S-SV EMS established APOT standard of 30 minutes or less 90% of the time.
- The S-SV EMS Agency and Sutter Roseville Medical Center have agreed to pilot the California Emergency Medical Services Authority (EMSA) ambulance patient offload time (APOT) data electronic audit tool that will be utilized to comply with recent legislation and regulations that are being finalized.
- The S-SV EMS Agency has agreed to pilot the California Emergency Medical Services Authority (EMSA) electronic EMS plan submission tool that will be utilized to comply with new 'Chapter 1' EMS regulations that are being developed. This new process is expected to reduce the burden on LEMSAs who are required to submit annual EMS plans and ensure better statewide consistency of submitted EMS plan data.
- The S-SV EMS Agency received a fully executed FY 2025/2026 Multicounty EMS Agency State General Fund Assistance Agreement on May 27th. S-SV EMS is the first and only Multicounty EMS Agency that has received a fully executed FY 2025/2026 assistance agreement from the State.
- S-SV EMS staff are in the process of reviewing/approving annual EMS provider permits for FY 25/26. We have also recently approved 2 new BLS interfacility transport provider permits.
- As previously authorized by the JPA Board, S-SV EMS staff submitted an additional discretionary CalPERS unfunded liability (UL) payment of \$248,000 in April.
- S-SV EMS staff are working on the submission of an EMS Buprenorphine use Pilot Program Grant application that is due by July 1st.
- S-SV EMS staff are finalizing the 2025 Regional Training Module education course for EMS personnel.

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**S-SV EMS Agency FY 2025/2026 Final Budget –
*for approval***

S-SV EMS AGENCY FY 2025/2026 BUDGET - FINAL - 06/2025

SUMMARY			
Revenues			
Ledger ID	Revenue Description	FY 2025/2026	FY 2024/2025
41080	Franchises	\$500,000	\$380,804
41090	Other Licenses and Permits	\$200,000	\$200,000
42010	Investment Income	\$200,000	\$200,000
44270	State Aid - Other Programs	\$1,229,496	\$1,505,496
45010	Aid from Other Governmental Agencies	\$21,000	\$20,000
45060	Local Matching Funds Revenue	\$626,823	\$620,871
46260	Institutional Care and Services	\$464,000	\$444,385
46360	Other Fees and Charges	\$885,000	\$986,000
46410	Contribution - Retiree Insurance Reimbursement Program	\$20,000	\$55,000
48030	Miscellaneous	\$1,000	\$1,200
Expenses			
Ledger ID	Expense Description	FY 2025/2026	FY 2024/2025
51010	Personnel Wages	\$1,231,943	\$1,141,543
51270	Personnel Pension Expense	\$409,102	\$526,015
51310	Personnel Insurance Benefits Expense	\$394,844	\$340,098
51280	OPEB Expense	\$8,000	\$2,000
51320	Retiree Health Insurance	\$42,000	\$45,000
52030	Clothing and Personal (Work Clothes)	\$4,000	\$6,000
52040	Communication Service Expense	\$34,250	\$34,100
52080	Insurance	\$76,686	\$73,000
52240	Professional/Membership Dues	\$8,500	\$7,000
52260	Misc. Expense	\$15,000	\$8,000
52330	Other Supplies	\$182,000	\$182,000
52340	Postage	\$5,000	\$5,000
52360	Professional & Special Services - General	\$946,000	\$1,117,250
52370	Professional & Special Services - Legal	\$50,000	\$100,000
52380	Professional & Special Services - Technical	\$105,000	\$101,000
52400	Professional & Special Services - IT	\$357,094	\$318,100
52440	Short-Term Rents and Leases - Equipment	\$6,000	\$6,000
52450	Rents and Leases - Buildings & Improvements	\$135,000	\$128,500
52480	PC Acquisition	\$10,000	\$10,000
52785	Training/Education	\$15,000	\$55,250
52790	Transportation and Travel	\$109,900	\$109,900
52800	Utilities	\$2,000	\$2,000
52220	Equipment	\$0	\$96,000
Total Revenues		\$4,147,319	\$4,413,756
Total Personnel Expenses		\$2,035,889	\$2,007,656
Total Operating Expenses		\$2,111,430	\$2,406,100
Net Asset (Fund Balance Designation)		\$0	\$0

S-SV EMS AGENCY FY 2025/2026 BUDGET - FINAL - 06/2025

REVENUE DETAIL				
Ledger ID	RC	Revenue Description	FY 2025/2026	FY 2024/2025
44270	RC1363	California State General Fund (SGF)	\$923,369	\$923,369
44270	RC1363	RDMHS Grant	\$250,000	\$250,000
44270	RC1363	HPP MCLEMSA Grant	\$56,127	\$56,127
44270	RC1363	Sutter County HPP Grant	\$0	\$140,000
44270	RC1363	Yuba County HPP Grant	\$0	\$136,000
46410	RC2890	CERBT Retiree Health Reimbursement	\$20,000	\$55,000
45060	RC1660	Member County Shares - Butte County (pop: 207,525)	\$97,161	\$96,490
45060	RC1660	Member County Shares - Colusa County (pop: 22,026)	\$19,251	\$19,132
45060	RC1660	Member County Shares - Glenn County (pop: 29,369)	\$22,335	\$22,069
45060	RC1660	Member County Shares - Nevada County (pop: 100,354)	\$52,149	\$52,074
45060	RC1660	Member County Shares - Placer County (pop: 421,446)	\$187,007	\$183,394
45060	RC1660	Member County Shares - Shasta County (pop: 180,201)	\$85,684	\$85,262
45060	RC1660	Member County Shares - Siskiyou Count (pop: 43,311)	\$28,191	\$28,232
45060	RC1660	Member County Shares - Sutter County (pop: 100,257)	\$52,108	\$52,046
45060	RC1660	Member County Shares - Tehama County (pop: 64,827)	\$37,227	\$37,009
45060	RC1660	Member County Shares - Yuba County (pop: 85,023)	\$45,710	\$45,163
41090	RC0390	Certification, Accreditation & Authorization Fees	\$200,000	\$200,000
46360	RC2760	Air Ambulance Coordination Fees	\$110,000	\$98,000
46360	RC2680	Butte County CSA	\$200,000	\$100,000
46360	RC2680	Westside Ambulance Glenn County Subsidy	\$420,000	\$650,000
41080	RC0380	Placer County First Responder Fund (AMR)	\$150,000	\$150,000
46360	RC2680	Air Ambulance Provider Fees	\$40,000	\$40,000
41080	RC0380	EOA Provider Fees (Private)	\$350,000	\$230,804
45010	RC1550	EOA Provider Fees (Public)	\$6,000	\$6,000
46360	RC2621	Contract/Permit Provider Fees (Private)	\$50,000	\$46,000
45010	RC1550	Contract/Permit Provider Fees (Public)	\$15,000	\$14,000
46360	RC2621	Training Program Fees	\$10,000	\$5,000
46260	RC2290	Trauma Center Fees	\$285,000	\$269,926
46260	RC2260	Stroke Center Fees	\$75,000	\$73,163
46260	RC2260	STEMI Center Fees	\$104,000	\$101,296
46360	RC2680	EMS Data System Fees	\$55,000	\$47,000
48030	RC3080	Miscellaneous	\$1,000	\$1,200
42010	RC0560	Interest	\$200,000	\$200,000

S-SV EMS AGENCY FY 2025/2026 BUDGET - FINAL - 06/2025

EXPENSE DETAIL				
Personnel Expenses				
Ledger ID	SC	Description	FY 2025/2026	FY 2024/2025
51010	SC1810	Wages	\$1,231,943	\$1,141,543
51270	SC1867	Pension Expenses	\$409,102	\$526,015
51310	SC1876	Personnel Insurance Benefit Expenses	\$394,844	\$340,098
General Expenses				
Ledger ID	SC	Description	FY 2025/2026	FY 2024/2025
52030	SC2040	Employee Uniforms	\$4,000	\$6,000
52080	SC2141	GSRMA Insurance (Liability/Property)	\$70,686	\$67,000
52080	SC2141	Medical Director Malpractice Insurance	\$6,000	\$6,000
52240	SC2550	Membership Fees (EMSAAC/EMDAC/NAEMSP, etc.)	\$6,500	\$6,000
52240	SC2550	Employee Paramedic Licensure Fee Renewal	\$2,000	\$1,000
52330	SC2661	Office Supplies & Software Subscriptions	\$32,000	\$32,000
52340	SC2790	Postage & Courier Service	\$5,000	\$5,000
52360	SC2810	Payroll Processing Fees	\$6,000	\$7,000
52440	SC3460	Copy Machine Lease & Service Charges	\$6,000	\$6,000
Communications Expenses				
Ledger ID	SC	Description	FY 2025/2026	FY 2024/2025
52040	SC2080	Rocklin Office Internet Service Charges	\$9,500	\$9,600
52040	SC2080	Redding Office Internet Service Charges	\$3,000	\$3,000
52040	SC2085	VOIP Service Charges	\$12,000	\$12,000
52040	SC2085	Placer County Telephone Charges	\$500	\$500
52040	SC2085	Mobile Telephone & Data Service	\$9,250	\$9,000
52400	SC3370	EMResource - Sutter County (Pass-Through)	\$0	\$4,500
52400	SC3370	EMResource - Yuba County (Pass-Through)	\$0	\$4,000
Facilities Expenses				
Ledger ID	SC	Spending Description	FY 2025/2026	FY 2024/2025
52380	SC3140	Office Maintenance/Repairs	\$5,000	\$11,000
52450	SC3490	Redding Office Lease	\$13,000	\$12,500
52450	SC3490	Rocklin Office Lease	\$122,000	\$116,000
52800	SC4340	Redding Office Utilities	\$2,000	\$2,000
Contractors & Professional Services Expenses				
Ledger ID	SC	Description	FY 2025/2026	FY 2024/2025
51280	SC1870	OPEB Actuarial Study	\$8,000	\$2,000
52360	SC2810	Placer County Auditor Financial Services Contract	\$8,000	\$7,000
52360	SC2880	JPA Governing Board Stipend	\$5,000	\$6,000
52360	SC2880	Medical Director Contract	\$130,000	\$130,000
52360	SC2890	Air Ambulance Coordination (Pass-Through)	\$110,000	\$100,000
52360	SC2900	Audit	\$12,000	\$12,000
52360	SC2940	HPP Coordinator Contract - Sutter & Yuba (Pass-Through)	\$0	\$100,250
52360	SC2940	EMS System Assessment Consultant Fees	\$50,000	\$0
52370	SC3130	Legal Services	\$50,000	\$100,000
52380	SC3280	EMSA Certification Fees	\$100,000	\$90,000

S-SV EMS AGENCY FY 2025/2026 BUDGET - FINAL - 06/2025

EXPENSE DETAIL				
Information Technology (IT) & Data Processing Expenses				
Ledger ID	SC	Spending Description	FY 2025/2026	FY 2024/2025
52360	SC2977	Website Services	\$5,000	\$5,000
52400	SC3360	IT Support Services Contract	\$100,000	\$100,000
52400	SC3370	IT Maintenance & Certificates	\$5,000	\$5,000
52400	SC3370	Prehospital EMS Data System	\$55,000	\$47,000
52400	SC3370	Trauma Patient Data Registry	\$85,000	\$77,000
52400	SC3370	STEMI & Stroke Patient Registries	\$15,000	\$38,000
52400	SC3370	CERTEMY LMS	\$29,744	\$28,600
52400	SC3370	FirstWatch (AMR Placer County EOA)	\$52,350	\$0
52400	SC3370	Mobile Application	\$15,000	\$14,000
Travel Expenses				
Ledger ID	SC	Spending Description	FY 2025/2026	FY 2024/2025
52790	SC4280	JPA Governing Board Member Travel	\$4,000	\$4,000
52790	SC4280	Medical Director Travel	\$7,500	\$7,500
52790	SC4280	S-SV EMS Staff Travel	\$90,000	\$90,000
52790	SC4280	Vehicle Allowance	\$8,400	\$8,400
Training Expenses				
Ledger ID	SC	Spending Description	FY 2025/2026	FY 2024/2025
52785	SC4000	S-SV EMS Staff Training & Education	\$15,000	\$20,000
52785	SC4000	HPP - Sutter County Training/Education (Pass-Through)	\$0	\$16,500
52785	SC4000	HPP - Yuba County Training/Education (Pass-Through)	\$0	\$18,750
Other Expenses				
Ledger ID	SC	Spending Description	FY 2025/2026	FY 2024/2025
51320	SC1879	Health Insurance - Retirees	\$42,000	\$45,000
52220	SC2511	HPP - Sutter County Equip. & Supplies (Pass-Through)	\$0	\$51,000
52220	SC2511	HPP - Yuba County Equip. & Supplies (Pass-Through)	\$0	\$45,000
52260	SC2570	Miscellaneous	\$15,000	\$8,000
52330	SC2650	Placer County First Responder Fund (Pass-Through)	\$150,000	\$150,000
52360	SC2880	Butte County CSA (Pass-Through)	\$200,000	\$100,000
52360	SC2880	Westside Ambulance Subsidy (Pass-Through)	\$420,000	\$650,000
52480	SC3560	Computer Equipment	\$10,000	\$10,000

I-1

**EMS Legislation/Regulations updates – Verbal
report & attachment**

AB 55

(Bonta D) Alternative birth centers: licensing and Medi-Cal reimbursement.

Current Text: Amended: 5/29/2025 [html](#) [pdf](#)

Last Amend: 5/29/2025

Status: 5/29/2025-From committee chair, with author's amendments: Amend, and re-refer to committee. Read second time, amended, and re-referred to Com. on HEALTH.

Location: 5/7/2025-S. HEALTH

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Calendar: 6/11/2025 1:30 p.m. - 1021 O Street, Room 1200 SENATE HEALTH, MENJIVAR, CAROLINE, Chair

Summary: Existing law provides for the licensure and regulation of various types of clinics, including alternative birth centers, by the State Department of Public Health, and makes a violation of those provisions a crime. Existing law defines an alternative birth center as a clinic that is not part of a hospital and that provides comprehensive perinatal services and delivery care to pregnant women who remain less than 24 hours at the facility. Existing law requires a licensed alternative birth center specialty clinic, and a licensed primary care clinic that provides services as an alternative birth center, to meet certain criteria, including, among others, being located in proximity to a facility with the capacity for management of obstetrical and neonatal emergencies, as specified. Existing law establishes the Medi-Cal program, which is administered by the State Department of Health Care Services and under which qualified low-income individuals receive health care services. The Medi-Cal program is, in part, governed and funded by federal Medicaid program provisions. Existing law sets forth certain criteria for Medi-Cal reimbursement to alternative birth centers for facility-related delivery costs. Under existing law, as a criterion under both the licensing provisions and the Medi-Cal reimbursement provisions described above, the facility is required to be a provider of comprehensive perinatal services as defined in the Medi-Cal provisions. This bill would remove, under both sets of criteria, the certification condition of being a provider of comprehensive perinatal services as defined in the Medi-Cal provisions. The bill would require the facility to provide pregnancy and postpartum services, consistent with certain standards. The bill would remove the above-described proximity requirement and would instead require a written policy for hospital transfer. The bill would require the policy to include certain requirements with regard to providing the hospital with specified medical records, speaking with the receiving provider, and providing patients and clients with the estimated transfer time, including a clear explanation of the facility's overall emergency transfer plan, as specified. This bill contains other related provisions and other existing laws.

AB 228

(Sanchez R) Pupil health: epinephrine delivery systems.

Current Text: Introduced: 1/13/2025 [html](#) [pdf](#)

Status: 5/23/2025-In committee: Hearing postponed by committee.

Location: 4/9/2025-A. APPR. SUSPENSE FILE

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law requires school districts, county offices of education, and charter schools to provide emergency epinephrine auto-injectors to school nurses or trained volunteer personnel, and authorizes school nurses and trained personnel to use epinephrine auto-injectors to provide emergency medical aid to persons suffering, or reasonably believed to be suffering, from an anaphylactic reaction, as provided. Existing law requires school districts, county offices of education, and charter schools to, among other things, store those emergency epinephrine auto-injectors in an accessible location upon need for emergency use and include that location in specified annual notices. Existing law authorizes a pupil to carry and self-administer prescription auto-injectable epinephrine if the school district receives specified written statements from a physician and surgeon or a physician assistant, and from the parent, foster parent, or guardian of the pupil, as specified. This bill would replace all references to epinephrine auto-injectors or auto-injectable epinephrine in the above-described provisions with references instead to epinephrine delivery systems, as defined, and would require school districts, county offices of education, and charter schools to instead provide at least one type of United States Food and Drug Administration-approved epinephrine delivery system, as specified. To the extent the bill would impose additional duties on local educational agencies, the bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws.

[AB 261](#)**(Quirk-Silva D) Fire safety: fire hazard severity zones: State Fire Marshal.****Current Text:** Amended: 3/26/2025 [html](#) [pdf](#)**Last Amend:** 3/26/2025**Status:** 5/29/2025-Read third time. Passed. Ordered to the Senate. (Ayes 70. Noes 0.) In Senate. Read first time. To Com. on RLS. for assignment.**Location:** 5/29/2025-S. RLS.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law requires the State Fire Marshal to classify lands within state responsibility areas into fire hazard severity zones, and, by regulation, designate fire hazard severity zones and assign to each zone a rating reflecting the degree of severity of fire hazard that is expected to prevail in the zone. Existing law requires the State Fire Marshal to periodically review designated and rated zones and, as necessary, revise zones or their ratings or repeal the designation of zones. Existing law also requires the State Fire Marshal to identify areas in the state that are not state responsibility areas as moderate, high, and very high fire hazard severity zones based on consistent statewide criteria and based on the severity of fire hazard that is expected to prevail in those areas, and to periodically review and make recommendations relative to very high fire hazard severity zones. This bill would, as applied to both state responsibility areas and lands that are not state responsibility areas, authorize the State Fire Marshal, in periods between the State Fire Marshal's review of areas of the state for recommendations regarding an area's fire hazard severity zone, to confer with entities, including, but not limited to, public agencies, tribes, nonprofit organizations, project applicants, and members of the public, on actions that may impact the degree of fire hazard in an area or the area's recommended fire hazard severity zone designation. The bill would authorize the State Fire Marshal to provide a written response to an entity on actions that may impact the degree of fire hazard, and would require this written response to be posted on the State Fire Marshal's internet website. This bill contains other related provisions and other existing laws.

[AB 302](#)**(Bauer-Kahan D) Confidentiality of Medical Information Act.****Current Text:** Amended: 5/1/2025 [html](#) [pdf](#)**Last Amend:** 5/1/2025**Status:** 6/4/2025-Referred to Coms. on HEALTH and JUD.**Location:** 6/4/2025-S. HEALTH

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law, the Confidentiality of Medical Information Act, prohibits a provider of health care, a health care service plan, or a contractor from disclosing medical information, as defined, regarding a patient of the provider of health care or an enrollee or subscriber of the health care service plan without first obtaining an authorization, except as prescribed. The act punishes a violation of its provisions that results in economic loss or personal injury to a patient as a misdemeanor. This bill would revise the disclosure requirement relating to a court order to instead require disclosure if compelled by a court order issued by a California state court, including California state court orders relating to foreign subpoenas, as defined. The bill would revise the disclosure requirement relating to a search warrant to require disclosure if compelled by a warrant from another state based on another state's law so long as that law does not interfere with California law, and execution of the search warrant would not violate specified prohibitions against enforcement actions regarding lawful abortions. By narrowing the exceptions for disclosing medical information, and thereby expanding the crime of violating the act, this bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws.

[AB 339](#)**(Ortega D) Local public employee organizations: notice requirements.****Current Text:** Amended: 5/23/2025 [html](#) [pdf](#)**Last Amend:** 5/23/2025**Status:** 6/3/2025-In Senate. Read first time. To Com. on RLS. for assignment.**Location:** 6/3/2025-S. RLS.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law, the Meyers-Milias-Brown Act, contains various provisions that govern collective bargaining of local represented employees and delegates jurisdiction to the Public Employment Relations Board to resolve disputes and enforce the statutory duties and rights of local public agency employers and employees. Existing law requires the governing body of a public agency to meet and confer in good faith regarding wages, hours, and other terms and conditions of employment with

representatives of recognized employee organizations. Existing law requires the governing body of a public agency, and boards and commissions designated by law or by the governing body, to give reasonable written notice, except in cases of emergency, as specified, to each recognized employee organization affected of any ordinance, rule, resolution, or regulation directly relating to matters within the scope of representation proposed to be adopted by the governing body or the designated boards and commissions. This bill would require the governing body of a public agency, and boards and commissions designated by law or by the governing body of a public agency, to give the recognized employee organization no less than 120 days' written notice before issuing a request for proposals, request for quotes, or renewing or extending an existing contract to perform services that are within the scope of work of the job classifications represented by the recognized employee organization. The bill would require the notice to include specified information, including the anticipated duration of the contract. The bill would also require the public agency, if an emergency or other exigent circumstance prevents the public agency from providing the written notice described above, to provide as much advance notice as is practicable under the circumstances. If the recognized employee organization demands to meet and confer after receiving the written notice, the bill would require the public agency and recognized employee organization to meet and confer in good faith within a reasonable time, as specified. By imposing new duties on local public agencies, the bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws.

Notes: Possibly oppose.

AB 384 (Connolly D) Health care coverage: mental health and substance use disorders: inpatient admissions.

Current Text: Amended: 3/17/2025 [html](#) [pdf](#)

Last Amend: 3/17/2025

Status: 5/23/2025-Failed Deadline pursuant to Rule 61(a)(5). (Last location was APPR. SUSPENSE FILE on 5/14/2025)(May be acted upon Jan 2026)

Location: 5/23/2025-A. 2 YEAR

Desk	Policy	2 year	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law, the Knox-Keene Health Care Service Plan Act of 1975, provides for the licensure and regulation of health care service plans by the Department of Managed Health Care, and makes a willful violation of the act a crime. Existing law provides for the regulation of health insurers by the Department of Insurance. Existing law requires a health care service plan or health insurer to ensure that processes necessary to obtain covered health care services, including, but not limited to, prior authorization processes, are completed in a manner that assures the provision of covered health care services to an enrollee or insured in a timely manner appropriate for the enrollee's or insured's condition, as specified. This bill, the California Mental Health Protection Act, would prohibit a health care service plan contract or health insurance policy issued, amended, or renewed on or after January 1, 2027, that provides coverage for mental health and substance use disorders from requiring prior authorization (1) for an enrollee or insured to be admitted for medically necessary 24-hour care in inpatient settings for mental health and substance use disorders, as specified, and (2) for any medically necessary health care services provided to an enrollee or insured while admitted for that care. The bill would authorize the Director of the Department of Managed Health Care or the Insurance Commissioner, as applicable, to assess administrative or civil penalties, as specified, for violations of these provisions. Because a willful violation of these provisions by a health care service plan would be a crime, the bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws.

AB 438 (Hadwick R) Authorized emergency vehicles.

Current Text: Amended: 5/29/2025 [html](#) [pdf](#)

Last Amend: 5/29/2025

Status: 5/29/2025-From committee chair, with author's amendments: Amend, and re-refer to committee. Read second time, amended, and re-referred to Com. on TRANS.

Location: 5/28/2025-S. TRANS.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Calendar: 6/10/2025 1:30 p.m. - 1021 O Street, Room 1200 SENATE TRANSPORTATION, CORTESE, DAVE, Chair

Summary: Existing law authorizes the Commissioner of the California Highway Patrol to issue authorized emergency vehicle permits for certain vehicles, including any vehicle owned and operated by a public utility and any vehicle owned and operated by a fire company, as specified, upon a finding that the vehicle is used in responding to emergency calls for fire or law enforcement, the immediate

preservation of life or property, or the apprehension of law violators. This bill would authorize the commissioner to issue an emergency vehicle permit to any vehicle owned by a county, city, or city and county office of emergency services only while that vehicle is being used by a public employee who is employed by the office in responding to any disaster.

[AB 463](#) (Rodriguez, Michelle D) Emergency medical services: dogs and cats.

Current Text: Amended: 4/24/2025 [html](#) [pdf](#)

Last Amend: 4/24/2025

Status: 5/28/2025-Referred to Coms. on HEALTH and JUD.

Location: 5/28/2025-S. HEALTH

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf.	Enrolled	Vetoed	Chaptered
1st House				2nd House				Conc.			

Calendar: 6/11/2025 1:30 p.m. - 1021 O Street, Room 1200 SENATE HEALTH, MENJIVAR, CAROLINE, Chair

Summary: Existing law authorizes a private ambulance owner to operate an emergency ambulance service upon obtaining a license from the Department of the California Highway Patrol, as specified. This bill would authorize those license holders or a person who operates ambulances owned or operated by a fire department of a federally recognized Indian tribe to transport a police canine, as defined, or a search and rescue dog, as defined, that is injured in the line of duty, to a veterinary clinic or similar facility if there is no other person requiring medical attention or transport at that time. This bill contains other related provisions and other existing laws.

[AB 469](#) (Gabriel D) Crimes: impersonation of first responders.

Current Text: Introduced: 2/6/2025 [html](#) [pdf](#)

Status: 5/8/2025-Failed Deadline pursuant to Rule 61(a)(3). (Last location was PRINT on 2/6/2025) (May be acted upon Jan 2026)

Location: 5/8/2025-A. 2 YEAR

2 year	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf.	Enrolled	Vetoed	Chaptered
1st House				2nd House				Conc.			

Summary: Existing law, the California Emergency Services Act, authorizes the Governor to proclaim a state of emergency, as defined, under specified circumstances. Existing law defines a "first responder" as an employee of the state or a local public agency who provides emergency response services. Existing law makes it a misdemeanor to impersonate certain first responders, including a member of a fire department. This bill would state the intent of the Legislature to enact legislation relating to the impersonation of first responders during a state of emergency.

Notes: Possible support

[AB 601](#) (Jackson D) Child abuse: reporting.

Current Text: Amended: 4/10/2025 [html](#) [pdf](#)

Last Amend: 4/10/2025

Status: 6/3/2025-In Senate. Read first time. To Com. on RLS. for assignment.

Location: 6/3/2025-S. RLS.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf.	Enrolled	Vetoed	Chaptered
1st House				2nd House				Conc.			

Summary: Existing law, the Child Abuse and Neglect Reporting Act, establishes procedures for the reporting and investigation of suspected child abuse or neglect. The act requires certain professionals, including specified health practitioners and social workers, known as "mandated reporters," to report known or reasonably suspected child abuse or neglect to a local law enforcement agency or a county welfare or probation department, as specified. This bill would require the State Department of Social Services, through the State Office of Child Abuse Prevention, to, by no later than July 1, 2027, develop a standardized curriculum for mandated reporters, and to make that training available on its internet website. The bill would, except as provided, require an employer having one or more mandated reporters to ensure completion of the training within the first 3 months of the mandated reporter's employment, or on or before March 1, 2030, whichever is later. The bill would require completion of the training to be documented in a manner that would allow the department to verify completion upon request. This bill contains other related provisions and other existing laws.

AB 615**(Davies R) Power facilities: emergency response and action plans.****Current Text:** Amended: 5/5/2025 [html](#) [pdf](#)**Last Amend:** 5/5/2025**Status:** 6/4/2025-Referred to Com. on E., U & C.**Location:** 6/4/2025-S. E. U., & C.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law requires an application to be filed with the State Energy Resources Conservation and Development Commission for certification of a site and related facility which includes an electric transmission line or thermal powerplant, or both. Existing law requires the application to contain, among other things, safety and reliability information, including planned provisions for emergency operations and shutdowns, as specified. Existing law authorizes a person proposing an energy storage system to file an application for certification with the commission in lieu of any permit, certificate, or similar document required by any state, local, or regional agency, or federal agency, as provided. This bill would require that those applications also contain emergency response and action plans, to be paid for by the applicant, that incorporate impacts to the surrounding areas in the event of an emergency and that would be conducted and coordinated with local emergency management agencies, unified program agencies, and local first response agencies. The bill would require that applications for an energy storage system also contain emergency response and action plans, to be paid for by the applicant, and that the plans include, as applicable, analysis and feedback from the local emergency management agencies as to whether the proposed facilities require supplemental first responder capabilities and meet the National Fire Protection Association 855 Standard as it relates to setbacks, as specified.

AB 645**(Carrillo D) Emergency medical services: dispatcher training.****Current Text:** Amended: 4/24/2025 [html](#) [pdf](#)**Last Amend:** 4/24/2025**Status:** 5/28/2025-Referred to Com. on HEALTH.**Location:** 5/28/2025-S. HEALTH

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law, the Emergency Medical Services System and the Prehospital Emergency Medical Care Personnel Act (act), establishes the Emergency Medical Services Authority, which is responsible for the coordination of various state activities concerning emergency medical services (EMS). The act authorizes a county to develop an EMS program by designating a local EMS agency. Existing law also requires the Commission on Emergency Medical Services to review and approve regulations, standards, and guidelines to be developed by the authority. Existing law generally makes a violation of the act a misdemeanor. This bill would require the authority, by January 1, 2027, to develop and, after approval by the commission, adopt minimum standards for emergency medical dispatcher training. The bill would require a public safety dispatcher or public safety telecommunicator, as defined, to complete that training. By expanding the scope of a crime, and to the extent that the bill would create new duties for a public safety dispatcher or public safety telecommunicator, the bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws.

AB 719**(Calderon D) County emergency plans.****Current Text:** Introduced: 2/14/2025 [html](#) [pdf](#)**Status:** 5/1/2025-Failed Deadline pursuant to Rule 61(a)(2). (Last location was EMERGENCY MANAGEMENT on 3/3/2025)(May be acted upon Jan 2026)**Location:** 5/1/2025-A. 2 YEAR

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law, the California Emergency Services Act, among other things, creates the Office of Emergency Services, which is responsible for the state's emergency and disaster response services, as specified. Existing law requires the Governor to coordinate the State Emergency Plan and the preparation of plans and programs for the mitigation of the effects of an emergency by the political subdivisions of this state. Existing law defines the terms "political subdivision" and "emergency plans" for purposes of emergency services provided by local governments. Existing law requires the governing body of each political subdivision of the state to carry out the provisions of the State Emergency Plan. Existing law requires the office to establish best practices for counties developing and updating a county emergency plan and a process for a county to request that the office review a

county's emergency plan by January 1, 2022. This bill would require each county to review and update its emergency plan at least every 2 years. Because the bill would require local officials to perform additional duties, the bill would impose a state-mandated local program. The bill would remove the January 1, 2022, date specified above, and would remove another reference to that date. This bill contains other related provisions and other existing laws.

AB 1005 (Davies R) Drowning prevention: public schools: informational materials: swim lesson vouchers and swim lesson directory.

Current Text: Amended: 5/23/2025 [html](#) [pdf](#)

Last Amend: 5/23/2025

Status: 6/4/2025-In Senate. Read first time. To Com. on RLS. for assignment.

Location: 6/4/2025-S. RLS.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law authorizes specified drowning or injury prevention organizations (DIP organization) to provide informational materials, in electronic or hardcopy form, to a public school regarding specified topics relating to drowning prevention. Existing law requires a DIP organization that chooses to provide informational materials to provide, upon request by a public school, the informational materials in the 3 most commonly spoken languages associated with the population attending the school. This bill would instead require a DIP organization that chooses to provide informational materials to provide, upon request by a public school, the informational materials in English and would encourage the DIP organization to provide informational materials in the other most commonly spoken languages associated with the population attending the school. The bill would require a DIP organization that chooses to provide informational materials to a public school to provide those materials at no cost to the public school, allow the school to offer copies of the materials to pupils and parents, and provide written evidence to a school administrator that demonstrates that the informational materials provided by the DIP organization align with the drowning, drowning prevention, water safety, rescue, and swim skills lesson information found on the drowning prevention web page of the federal Centers for Disease Control and Prevention, as provided. The bill also would require the State Department of Education to gather and make available on its internet website school-based water safety and drowning prevention education resources and curriculum, as provided. The bill would authorize public schools to provide to their pupils those water safety informational materials identified by the department and provided by a DIP organization, as provided. This bill contains other related provisions and other existing laws.

AB 1172 (Nguyen D) Adult day programs: administration of inhalable emergency antiseizure medications.

Current Text: Amended: 4/23/2025 [html](#) [pdf](#)

Last Amend: 4/23/2025

Status: 6/5/2025-In Senate. Read first time. To Com. on RLS. for assignment.

Location: 6/5/2025-S. RLS.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law, the California Community Care Facilities Act, provides for the licensing and regulation of community care facilities by the State Department of Social Services, including adult day programs and residential facilities. A violation of provisions relating to these facilities is a misdemeanor. This bill would authorize a licensed facility, as defined, upon receipt of a request from an individual, or the authorized representative of an individual, who has been diagnosed with seizures, a seizure disorder, or epilepsy and who has been prescribed inhalable emergency antiseizure medication, to authorize any volunteer, as defined, to administer inhalable emergency antiseizure medication to the individual during a seizure emergency. The bill would require the department, on or before January 1, 2027, to establish minimum standards for this training, as specified. The bill would prohibit inhalable emergency antiseizure medication from being administered to an individual unless the licensed facility has a seizure action plan for the individual that contains specified information, including, among other things, a signed written authorization verifying that a seizure experienced by the individual may be responded to at the licensed facility by a nonmedical professional, including through the administration of emergency antiseizure medication, as specified. The bill would require licensed facilities to provide a specified notice to all volunteers that, among other things, informs them of their right to rescind an offer to volunteer at any time, as specified, and explains the liability protections and indemnification requirements described below. The bill would require any licensed facility that authorizes volunteers to ensure that each volunteer will be provided defense and indemnification for any and all civil liability, as specified. The bill would prohibit a volunteer who administers inhalable emergency antiseizure medication, any person who provides training to a volunteer, or any person who otherwise complies with the requirements of the above-described provisions, in good faith and not for compensation, from

being subject to professional review, civil liability, or criminal prosecution for their actions or omissions, as specified. By expanding the scope of an existing crime, this bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws.

AB 1200 (Caloza D) Emergency services: disaster preparedness.

Current Text: Amended: 5/23/2025 [html](#) [pdf](#)

Last Amend: 5/23/2025

Status: 6/3/2025-In Senate. Read first time. To Com. on RLS. for assignment.

Location: 6/3/2025-S. RLS.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law, the California Emergency Services Act, authorizes the Governor to proclaim a state of emergency, and local officials and local governments to proclaim a local emergency, when specified conditions of disaster or extreme peril to the safety of persons and property exist. Existing law establishes the Office of Emergency Services (OES) within the office of the Governor and sets forth its powers and duties relating to responsibility over the state's emergency and disaster response services for natural, technological, or man-made disasters and emergencies, including responsibility for activities necessary to prevent, respond to, recover from, and mitigate the effects of emergencies and disasters to people and property. This bill would require OES to biennially convene key personnel and agencies that have emergency management roles and responsibilities to participate in tabletop exercises in which the participant's emergency preparedness plans are discussed and evaluated under various simulated catastrophic disaster situations, as specified. This bill contains other related provisions.

AB 1278 (Harabedian D) Emergency Management Assistance Compact.

Current Text: Introduced: 2/21/2025 [html](#) [pdf](#)

Status: 5/8/2025-Failed Deadline pursuant to Rule 61(a)(3). (Last location was PRINT on 2/21/2025) (May be acted upon Jan 2026)

Location: 5/8/2025-A. 2 YEAR

2 year	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law ratifies the Emergency Management Assistance Compact entered into by California and other party states for the provision of mutual assistance in managing emergencies or disasters, as specified. Existing law sets forth the intent of the state to continue its long history of sharing emergency response resources with other states during times of disaster. This bill would make a technical, nonsubstantive change to these provisions.

AB 1283 (Committee on Emergency Management) Office of Emergency Services: firefighting mutual aid.

Current Text: Introduced: 2/21/2025 [html](#) [pdf](#)

Status: 5/1/2025-Failed Deadline pursuant to Rule 61(a)(2). (Last location was EMERGENCY MANAGEMENT on 3/10/2025)(May be acted upon Jan 2026)

Location: 5/1/2025-A. 2 YEAR

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law, the California Emergency Services Act, establishes the Office of Emergency Services within the Governor's office under the supervision of the Director of Emergency Services and makes the office responsible for the state's emergency and disaster response services for natural, technological, or manmade disasters and emergencies. Existing law requires, during any state of war emergency, or state of emergency when the need arises for outside aid in any county, city and county, or city, aid to be rendered in accordance with approved emergency plans. In periods other than a state of war emergency, a state of emergency, or a local emergency, existing law authorizes state agencies and political subdivisions to exercise mutual aid powers in accordance with the Master Mutual Aid Agreement and local ordinances, resolutions, agreements, or plans. The act requires the Office of Emergency Services, in consultation with relevant local and state agencies, to develop and adopt a state fire service and rescue emergency mutual aid plan that meets specified criteria. This bill would require the Office of Emergency Services to establish the Firefighting Mutual Aid and Prepositioning Program for specified purposes, including to support the implementation of the state fire service and rescue emergency mutual aid plan, as described above, and to establish a reimbursement program to allow firefighting agencies deployed under the state's Master Mutual Aid Agreement to pay for costs,

as specified.

[AB 1328](#) (Rodriguez, Michelle D) Medi-Cal reimbursements: nonemergency ambulance transportation.

Current Text: Amended: 5/23/2025 [html](#) [pdf](#)

Last Amend: 5/23/2025

Status: 6/3/2025-In Senate. Read first time. To Com. on RLS. for assignment.

Location: 6/3/2025-S. RLS.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law establishes the Medi-Cal program, which is administered by the State Department of Health Care Services and under which qualified low-income individuals receive health care services, including emergency or nonemergency medical or nonmedical transportation services. The Medi-Cal program is, in part, governed and funded by federal Medicaid program provisions. Under this bill, commencing on January 1, 2026, and subject to an appropriation, Medi-Cal fee-for-service reimbursement for nonemergency ambulance transportation services, as defined, would be in an amount equal to 80% of the amount set forth in the federal Medicare ambulance fee schedule for the corresponding level of service, adjusted by the Geographic Practice Cost Index, as specified. The bill would require the department to establish a directed payment program for Medi-Cal managed care in order to follow a similar treatment to reimbursement rates for nonemergency ambulance transportation services. This bill contains other related provisions.

Notes: Possible support

[AB 1331](#) (Elhawary D) Workplace surveillance.

Current Text: Amended: 5/23/2025 [html](#) [pdf](#)

Last Amend: 5/23/2025

Status: 6/5/2025-Read third time. Passed. Ordered to the Senate. (Ayes 55. Noes 15.)

Location: 6/5/2025-S. DESK

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law establishes the Division of Labor Standards Enforcement within the Department of Industrial Relations. Existing law authorizes the division, which is headed by the Labor Commissioner, to enforce the Labor Code and all labor laws of the state the enforcement of which is not specifically vested in any other officer, board or commission. This bill would limit the use of workplace surveillance tools, as defined, by employers, including by prohibiting an employer from monitoring or surveilling workers in off-duty areas, as specified. The bill would provide workers with the right to disable or leave behind workplace surveillance tools that are on their person or in their possession during off-duty hours, as specified. This bill would subject an employer who violates the bill to a civil penalty of \$500 per employee for each violation and would authorize an employee and a public prosecutor to bring specified enforcement actions.

[AB 1337](#) (Ward D) Information Practices Act of 1977.

Current Text: Amended: 5/23/2025 [html](#) [pdf](#)

Last Amend: 5/23/2025

Status: 6/3/2025-In Senate. Read first time. To Com. on RLS. for assignment.

Location: 6/3/2025-S. RLS.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law, the Information Practices Act of 1977, prescribes a set of requirements, prohibitions, and remedies applicable to agencies, as defined, with regard to their collection, storage, and disclosure of personal information, as defined. Existing law exempts from the provisions of the act counties, cities, any city and county, school districts, municipal corporations, districts, political subdivisions, and other local public agencies, as specified. This bill would recast those provisions to, among other things, remove that exemption for local agencies, and would revise and expand the definition of "personal information." The bill would make other technical, nonsubstantive, and conforming changes. Because the bill would expand the duties of local officials, this bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws.

AB 1403 (Hart D) Emergency services.**Current Text:** Amended: 3/24/2025 [html](#) [pdf](#)**Last Amend:** 3/24/2025**Status:** 5/8/2025-Failed Deadline pursuant to Rule 61(a)(3). (Last location was EMERGENCY MANAGEMENT on 3/24/2025)(May be acted upon Jan 2026)**Location:** 5/8/2025-A. 2 YEAR

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf.	Enrolled	Vetoed	Chaptered
1st House				2nd House				Conc.			

Summary: Existing law, the Emergency Medical Services System and the Prehospital Emergency Medical Care Personnel Act, governs local emergency medical services (EMS) systems, authorizes each county to develop an EMS program and designate a local EMS agency, and requires the Emergency Medical Services Authority to receive plans for the implementation of EMS systems from local EMS agencies, as specified. Existing law requires a county to enter into a written agreement with a city or fire district that contracted for or provided prehospital EMS as of June 1, 1980. Existing law requires, until that written agreement is reached, prehospital EMS to be continued at not less than the existing level and the administration of prehospital EMS by cities and fire districts contracting for or providing those services as of June 1, 1980, to be retained by those cities and fire districts, as specified. This bill would authorize a county board of supervisors or the governing body of an entity or a joint powers agency designated as the local EMS agency by the board of supervisors to provide ambulance services to persons located within the county's jurisdiction by specified means, including assigning the duty of providing ambulance services to residents of the county to an existing county department and providing the department with the necessary staffing, vehicles, and equipment to provide ambulance services. The bill would require a county board of supervisors or a local EMS agency to adopt a written policy, including specified requirements, for an emergency ambulance services provider in order to enter into a contract with a provider for emergency ambulance services and would include required provisions for those contracts. The bill would make related findings and declarations.

Notes: 2 -year bill. Left on the list for monitoring.**SB 6 (Ashby D) Controlled substances: xylazine.****Current Text:** Introduced: 12/2/2024 [html](#) [pdf](#)**Status:** 6/4/2025-In Assembly. Read first time. Held at Desk.**Location:** 6/3/2025-A. DESK

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf.	Enrolled	Vetoed	Chaptered
1st House				2nd House				Conc.			

Summary: Existing law, the California Uniform Controlled Substances Act, categorizes controlled substances into 5 schedules and places the greatest restrictions on those substances contained in Schedule I. Under existing law, the substances in Schedule I are deemed to have a high potential for abuse and no accepted medical use while substances in Schedules II through V are substances that have an accepted medical use, but have the potential for abuse. Existing law restricts the prescription, furnishing, possession, sale, and use of controlled substances, and makes a violation of those laws a crime, except as specified. Existing law defines drug paraphernalia and prohibits, among other things, the manufacture, sale, and possession, as specified, of drug paraphernalia. Existing law excludes from these prohibitions any testing equipment that is designed, marketed, used, or intended to be used to analyze a substance for the presence of fentanyl, ketamine, gamma hydroxybutyric acid, or any analog of fentanyl. This bill would add xylazine to the list of Schedule III substances, as specified. If an animal drug containing xylazine that has been approved under the federal Food, Drug and Cosmetic Act is not available for sale in California, the bill would create an exception for a substance that is intended to be used to compound an animal drug, as specified. The bill would exclude from the prohibitions on paraphernalia any testing equipment to analyze a substance for the presence of xylazine. By creating a new crime, the bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws.

SB 294 (Reyes D) The Workplace Know Your Rights Act.**Current Text:** Amended: 5/1/2025 [html](#) [pdf](#)**Last Amend:** 5/1/2025**Status:** 6/5/2025-Referred to Coms. on L. & E. and JUD.**Location:** 6/5/2025-A. L. & E.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf.	Enrolled	Vetoed	Chaptered
1st House				2nd House				Conc.			

Summary: Existing law establishes the Division of Labor Standards Enforcement, headed by the Labor Commissioner, within the Department of Industrial Relations, for the purpose of enforcing labor laws.

Existing law prescribes the duties and rights of employers and employees relating to specified labor laws, including, among other things, paid sick days, workers' compensation, and notice requirements related to inspections conducted by an immigration agency. This bill would establish the Workplace Know Your Rights Act. The bill would require an employer, within 30 days after the Labor Commissioner posts a template notice on its internet website, and annually thereafter, to provide a stand-alone written notice to each current employee of specified workers' rights, including, among other things, the categories described above, as well as the constitutional rights of employees when interacting with law enforcement at the workplace, as defined by the bill. The bill would also require the employer to provide the written notice to each new employee upon hire and to provide the written notice annually to an employee's authorized representative, if any. This bill contains other related provisions.

SB 465

(Pérez D) Governor's Office of Emergency Services: California Alert.

Current Text: Amended: 3/24/2025 [html](#) [pdf](#)

Last Amend: 3/24/2025

Status: 5/23/2025-Failed Deadline pursuant to Rule 61(a)(5). (Last location was APPR. SUSPENSE FILE on 5/5/2025)(May be acted upon Jan 2026)

Location: 5/23/2025-S. 2 YEAR

Desk	Policy	2 year	Floor	Desk	Policy	Fiscal	Floor	Conf.	Enrolled	Vetoed	Chaptered
1st House				2nd House				Conc.			

Summary: The California Emergency Services Act authorizes the Governor to declare a state of emergency, and local officials and local governments to declare a local emergency, when specified conditions of disaster or extreme peril to the safety of persons and property exist. Existing law establishes the Office of Emergency Services within the office of the Governor and charges it with responsibility for the state's emergency and disaster response services for natural, technological, or manmade disasters and emergencies, including responsibility for activities necessary to prevent, respond to, recover from, and mitigate the effects of emergencies and disasters upon people and property. Existing law requires the Office of Emergency Services, in consultation with, at minimum, telecommunications carriers, the California cable and broadband industry, radio and television broadcasters, the California State Association of Counties, the League of California Cities, the access and functional needs community, appropriate federal agencies, and the Standardized Emergency Management System Alert and Warning Specialist Committee, to develop guidelines for alerting and warning the public of an emergency. This bill would require the office to establish a statewide emergency alert system called California Alert. The bill would require California Alert to utilize Wireless Emergency Alerts authorized by the Integrated Public Alert Warning System, the Federal Emergency Management Agency's national system for local alerting that provides authenticated emergency information to the public through mobile phones within a designate cell tower's coverage area. The bill would require the office to contract with a private vendor that provides alerting systems to send California Alerts to registered phone numbers that are not location based. The bill would require the office to establish standards for issuing emergency alerts to California residents across local jurisdictional boundaries.

SB 582

(Stern D) Health and care facilities: licensing during emergencies or disasters.

Current Text: Amended: 5/5/2025 [html](#) [pdf](#)

Last Amend: 5/5/2025

Status: 6/4/2025-In Assembly. Read first time. Held at Desk.

Location: 6/3/2025-A. DESK

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf.	Enrolled	Vetoed	Chaptered
1st House				2nd House				Conc.			

Summary: Existing law provides for the licensure of clinics and various health facilities, including skilled nursing facilities and intermediate care facilities, by the State Department of Public Health. Existing law, the Long-Term Care, Health, Safety, and Security Act of 1973, generally requires the department to license, inspect, and regulate long-term health care facilities, including skilled nursing facilities. Existing law makes it a misdemeanor for any person to willfully or repeatedly violate the act, as specified. Existing regulations require skilled nursing facilities to adopt and follow a written external disaster and mass casualty program plan developed with the advice and assistance of county or regional and local planning offices. This bill would require skilled nursing facilities to update the external disaster and mass casualty program plan at least once per year. The bill would require, in adopting and updating the plan, skilled nursing facilities to, among other things, seek input from county or regional and local planning offices, including the medical health operational area coordinator (MHOAC). By expanding the scope of an existing crime, the bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws.

SB 588 (Ochoa Bogh R) Health facilities: freestanding emergency center study.**Current Text:** Amended: 4/21/2025 [html](#) [pdf](#)**Last Amend:** 4/21/2025**Status:** 5/1/2025-April 30 set for first hearing. Testimony taken. Further hearing to be set.**Location:** 4/2/2025-S. HEALTH

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law authorizes a general acute care hospital, as defined, to offer special services, including, but not limited to, emergency medical services. Existing law establishes the Department of Health Care Access and Information to oversee and administer various health programs related to health care infrastructure, such as health policy and planning, health professions development, and facilities design review and construction, among others. This bill would require the Department of Health Care Access and Information to conduct a feasibility study on the implementation of freestanding emergency departments, as defined, in rural, disadvantaged, and underserved areas with limited access to emergency care. The bill would require that the study be conducted in collaboration with certain stakeholders and that the department issue a report to the Legislature, on or before January 1, 2027, with its findings and recommendations. The bill would appropriate an unspecified amount from the General Fund to the department for those purposes. The bill would repeal these provisions on January 1, 2031.

SB 660 (Menjivar D) California Health and Human Services Data Exchange Framework.**Current Text:** Amended: 4/22/2025 [html](#) [pdf](#)**Last Amend:** 4/22/2025**Status:** 6/3/2025-In Assembly. Read first time. Held at Desk.**Location:** 6/2/2025-A. DESK

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law establishes the Center for Data Insights and Innovation, within the California Health and Human Services Agency, to ensure the enforcement of state law mandating the confidentiality of medical information. The center is administered by a director who also serves as the California Health and Human Services Chief Data Officer. Existing law further establishes the California Health and Human Services Data Exchange Framework to require the exchange of health information among health care entities and government agencies in the state, among other things. Existing law requires the agency to convene a stakeholder advisory group to advise on the development of implementation of the California Health and Human Services Data Exchange Framework. This bill would require the center, on or before January 1, 2026, and subject to an appropriation in the annual Budget Act, to take over the establishment, implementation, and all of the functions related to the California Health and Human Services Data Exchange Framework, including the data sharing agreement and policies and procedures, from the agency. The bill would expand the entities that are specifically required to execute a data sharing agreement with the California Health and Human Services Data Exchange Framework and authorize the center to determine other categories of entities required to execute a data sharing agreement, as specified. The bill would require the center, no later than July 1, 2025, 2026, to establish a process to designate qualified health information organizations as data sharing intermediaries that have demonstrated their ability to meet requirements of the California Health and Human Services Data Exchange Framework. The bill would require the center to annually report to the Legislature on the California Health and Human Services Data Exchange Framework, including compliance with data sharing agreements. This bill contains other related provisions.

SB 669 (McGuire D) Rural hospitals: standby perinatal medical services.**Current Text:** Amended: 4/10/2025 [html](#) [pdf](#)**Last Amend:** 4/10/2025**Status:** 6/5/2025-Referred to Com. on HEALTH.**Location:** 6/5/2025-A. HEALTH

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law finds and declares that prenatal care, delivery service, postpartum care, and neonatal and infant care are essential services necessary to assure maternal and infant health, and that these services are not currently distributed so as to meet the minimum maternal and infant health needs of many Californians. Existing law requires the State Department of Public Health to develop

and maintain a statewide community-based comprehensive perinatal services program, as specified, to deliver services in medically underserved areas or areas with demonstrated need. This bill would require the department, in consultation with specified stakeholders, to establish a 5-year pilot project to allow critical access and individual and small system rural hospitals to establish standby perinatal medical services, as defined. To qualify for participation in the pilot project, the bill would require a critical access or individual and small system rural hospitals to meet specified requirements, including, among others, that the hospital (1) be greater than 60 minutes from the nearest hospital providing full maternity services, (2) not have closed a full maternity or labor and delivery department on or after January 1, 2025, and (3) agree to provide maternal and neonatal services, as specified. The bill would require a hospital selected for a pilot program to comply with certain requirements, including among others, having and maintaining specified staff, services, and equipment. The bill would require a physician, as specified, to have overall responsibility for a pilot program under these provisions. This bill contains other related provisions.

SB 796

(Richardson D) Emergency medical services: state-employed public safety personnel: optional first aid skills.

Current Text: Amended: 4/28/2025 [html](#) [pdf](#)

Last Amend: 4/28/2025

Status: 5/23/2025-Failed Deadline pursuant to Rule 61(a)(5). (Last location was APPR. SUSPENSE FILE on 5/12/2025)(May be acted upon Jan 2026)

Location: 5/23/2025-S. 2 YEAR

Desk	Policy	2 year	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law requires specified lifeguards, firefighters, and peace officers to be trained to administer first aid and cardiopulmonary resuscitation (CPR). Existing law requires the training to meet standards prescribed by the Emergency Medical Services Authority, and to be provided at no cost to the lifeguard or firefighter employee. Existing regulations authorize those lifeguards, firefighters, and peace officers to perform specified optional first aid and CPR skills if the lifeguard, firefighter, or peace officer has been trained and tested to demonstrate competence and if authorized by the medical director of the local emergency medical services agency. This bill would require the authority to act as the authorizing entity for the optional first aid and CPR skills for the lifeguards, firefighters, and peace officers described above that are employed by a state agency, and would require the authority to develop and implement quality assurance and improvement measures, as specified, to ensure the safe and effective use of those skills.

J

S-SV EMS Agency Medical Director's Report

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**Next JPA Governing Board Meeting &
Adjournment**

Friday, August 8, 2025, 1:00 pm