



Foresthill Fire Protection District

P.O. Box 1099 Foresthill, CA 95631

Office: (530) 367-2465 Fax: (530) 367-3498

www.foreshillfire.org

DISTRICT BOARD
RICHARD HERCULES
PRESIDENT
JOHN MICHELINI
VICE PRESIDENT
CHRIS REAMS
DIRECTOR
KEITH DRONE
DIRECTOR
DERRICK PERRY
DIRECTOR
DENNIS MARTIN
FIRE CHIEF

2025/2026 Final Operating Budget

Passed and adopted at a duly noticed regular meeting of the Board of Directors on the 11th day of September, 2025 by the following roll call vote:

HERCULES AYE

MICHELINI AYE

REAMS AYE

DRONE AYE

PERRY AYE

Richard Hercules, Board President

9/17/25

Date

Attest:

Patrice Metz, Business Manager

9/11/2025
Date

Budget Summary
2025-2026

	INCOME	EXPENSES	
REVENUE ALL SOURCES	\$2,776,713.79		
EXPENSES SALARY AND BENEFITS		\$1,928,697.75	
ALL OTHER EXPENSES		\$ 838,552.63	
RESERVE CONTRIBUTIONS		\$ 9,463.41	
TOTALS	\$2,776,713.79	\$2,776,713.79	\$0.00

Budget Summary
2025-2026

REVENUE SUMMARY	24/25	25/26	Change
Property Tax	\$637,014.44	\$660,528.36	\$23,513.92
Special Tax Income (Direct Charges)	\$1,252,740.50	\$1,316,085.44	\$63,344.94
Homeowners Tax Reduction	\$3,060.10	\$2,939.62	-\$120.48
Interest Income - Gen Op	\$30,549.35	\$40,000.00	\$9,450.65
Ambulance Revenue	\$525,664.38	\$619,888.74	\$94,224.36
Other Revenue	\$128,883.79	\$81,410.13	-\$47,473.66
Developer Mitigation Revenue		\$55,861.50	\$55,861.50
REVENUE TOTALS	\$2,577,912.56	\$2,776,713.79	\$198,801.23

Budget Summary
2025-2026

EXPENSE SUMMARY	Budget		
	24/25	25/26	Change
Salaries and Benefits	\$1,450,295.00	\$1,928,697.75	\$478,402.75
Emergency Operations	\$47,851.43	\$87,325.00	\$39,473.57
FF Health and Safety	\$23,719.10	\$39,275.64	\$15,556.54
Stations and Grounds	\$62,740.91	\$78,440.40	\$15,699.49
Fire Prevention	\$75.04	\$850.00	\$774.96
Emergency Preparedness	\$1,662.38	\$250.00	-\$1,412.38
Administration	\$301,693.95	\$371,533.56	\$69,839.61
Support Services	\$89,670.43	\$89,016.53	-\$653.90
Capital Improvements	\$14,847.98	\$116,000.00	\$101,152.02
Grant Fund Expense	\$0.00	\$0.00	\$0.00
Developer Mitigation	\$55,861.50	\$55,861.50	
Inter-Departmental Transfers	\$134,756.23	\$9,463.41	-\$125,292.82
EXPENSE TOTALS	\$2,183,173.95	\$2,776,713.79	\$593,539.84

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 41000 Direct Charges
Sub Account Number: 41100-41200
Account Name: DIRECT CHARGES

25-26 **\$1,316,085.44**
24-25 \$1,252,740.50

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Budgeted</i>		<i>Responsible</i>
		<i>2024-2025</i>	<i>2025-2026</i>	
1	Measure M proceeds	\$415,585.30	\$446,354.92	
2	Measure B proceeds	\$837,155.20	\$869,730.52	
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

Explanation/Justification:

#	
1	Voter approved tax measure - 2004
2	Voter approved tax measure - 2019
3	
4	
5	

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 42000 Homeowners Tax
Sub Account Number: 42000
Account Name: HOMEOWNERS TAX REDUCTION

25-26 **\$2,939.62**
24-25 \$3,060.10

Description (Itemization):

Line	Item Description	Actual 2024-2025	2025-2026	Responsible
1	Homeowners property tax credit	\$3,060.10	\$2,939.62	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

Explanation/Justification:

#	
1	Payment from the county to offset homeowners exemption credit
2	
3	
4	
5	

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 45000 Ambulance Rev
Sub Account Number: 45100-45200
Account Name: AMBULANCE REVENUE

25-26 **\$619,888.74**
24-25 \$525,664.38

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>
1	Service Fees	\$1,515,333.73	\$2,040,071.26	
2	Write Down	-\$989,870.10	-\$1,420,182.52	
3	Collection Recovery Revenue	\$200.75		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

Explanation/Justification:

#	
1	Fees billed for ambulance transports
2	Portion of billed fees which will not be collected mainly because of contractual limits or inability to collect
3	
4	
5	

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 47000 Other Revenue
Sub Account Number: 47000
Account Name: Other Revenue

25-26 **\$81,410.13**
24-25 \$128,883.79

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual</i>		<i>Responsible</i>
		<i>2024-2025</i>	<i>2025-2026</i>	
1	Fire protection agreement with PCWA	\$22,178.00	\$24,000.00	
2	Revenue from permit and standby services	\$4,621.88	\$4,000.00	
3	Permit and inspection fees	\$14,367.70	\$14,000.00	
4	Revenue from reproducing incident reports	\$0.00	\$0.00	
5	Strike Team Revenue	\$68,237.00	\$0.00	
6	Revenue not listed under other categories	\$454.21	\$0.00	
7	JOA Reimbursement	\$0.00	\$0.00	Move to A/R
8	WC income for injured employee salaries	\$0.00	\$0.00	Move to A/R
9	Donations	\$18,025.00	\$500.00	
10	Encumbered Funds from previous year	\$0.00	\$37,910.13	
11	Transfer from Gen Fund Reserve	\$0.00	\$0.00	
12	Cal Card Rebate	\$1,000.00	\$1,000.00	
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				

Explanation/Justification:

#	
1	Placer County Water Agency requires organized fire protection for their power generation facilities. The agency contracts with Foresthill for this service.
2	WSER, WSER Training run, Canyons Run, Tevis Cup
3	California Codes allow for cost recovery on services completed

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 47000 Other Revenue
Sub Account Number: 47000
Account Name: Other Revenue

25-26 **\$81,410.13**
24-25 \$128,883.79

4	Cost recovery for the time and expense of producing incident reports for public
5	Strike Team Revenue
6	Miscellaneous Revenue
7	Move from expense category to accounts receivable
8	Move from expense category to accounts receivable
9	Miscellaneous Donations
10	Funds carried over from prior FY \$13,900 - Roof Prop, \$7,810.13 + \$3,000 for PPE Purchase, \$6,000 New Phone System, \$7,200 DOC Tower Completion
11	Funds transferred by board action from general reserves
12	Quarterly Cal-Card Rebate for Credit Card Use
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: DEVELOPER MITIGATION REVENUE
Sub Account Number:
Account Name: Developer Mitigation Revenue

25-26 **\$22,000.00**
24-25 **\$33,104.76**

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>
1	Developer Mitigation Fee Revenue	\$33,104.76	\$20,000.00	
2	Interest Income		\$2,000.00	
3				
4				

Explanation/Justification:

#	
1	Anticipated Developer Mitigation Revenue
2	
3	
4	

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 51000 Salaries and Benefits
Sub Account Number: 51010-51080
Account Name: SALARIES & BENEFITS

25-26 \$1,928,697.75
24-25 \$1,450,295.00

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>		
1	Fire Chief (0.50 FTE)	\$105,865.83	\$130,700.00		Salary	\$102,000.00
2	Deputy Fire Chief EMS (0.33 FTE)	\$0.00	\$0.00		Life Ins.	\$1,520.00
3	Assistant Fire Chief (0.3 FTE)	\$0.00	\$30,825.00		Fringe Benefits	\$21,180.00
4	Business Manager	\$45,946.99	\$63,523.20		Medical Reimb.	\$6,000.00
5	Administrative Assistant I (0.60 FTE)	\$23,442.91	\$28,104.96			
						\$130,700.00
6	Captain (3) (St.5)	\$177,024.02	\$300,225.63	(2) ALS/(1) BLS		
7	Engineer (3) (St. 5)	\$169,867.42	\$277,173.27	(2) ALS/(1) BLS		
8	Firefighter (St. 5)	\$235,539.17	\$425,926.15	(5) ALS		
9	Part-Time Firefighter (1FTE)	\$89,177.57	\$74,576.30	(1) ALS [St. 3]		
10	Resident/Intern Firefighter Stipend (\$50.00/d	\$4,440.00	\$18,250.01			
11	JOA Staffing Received	\$45,071.64	\$0.00			
12	Unemployment Insurance	\$2,506.67	\$2,100.00			
13	Medicare and Social Security	\$90,654.59	\$114,359.79	OT included		
14	Uniform Allowance	\$7,709.39	\$11,000.00			
15	Healthcare - ER Contribution	\$65,314.95	\$152,400.00			
16	Retirement - ER Contribution	\$61,096.18	\$96,016.34	Chief not incl.		
17	Retirement in lieu of healthcare	\$49,451.06	\$0.00			
18	Life Insurance (Chief Excluded)	\$0.00	\$551.28			
19	Overtime - Station Staffing	\$176,130.97	\$40,000.00			
20	Overtime - Discretionary	\$2,542.01	\$4,000.00			
21	Overtime - Vacation Coverage	\$31,970.88	\$72,501.09			
22	Overtime - Sick Leave Coverage	\$7,166.01	\$54,964.73	70% of actual		
23	Overtime - JOA Staffing Given	\$4,312.73	\$15,000.00			
24	Overtime - High Risk Event	\$1,099.08	\$3,000.00			
25	Overtime - Training	\$8,907.90	\$10,000.00			
26	Overtime - Disability Backfill	\$0.00	\$0.00			
27	Overtime - Strike Team Reimbursable	\$43,057.03	\$0.00			
28	Out of Class Pay	\$2,000.00	\$3,500.00			
29						
30						

Explanation/Justification:

#	
1	Fire Chief (0.50 FTE)
2	Deputy Fire Chief EMS (0.33 FTE)
3	Assistant Fire Chief (0.3 FTE)
4	Business Manager
5	Administrative Assistant I (0.60 FTE)
6	Top Step
7	Top Step

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 51000 Salaries and Benefits
Sub Account Number: 51010-51080
Account Name: SALARIES & BENEFITS

25-26 \$1,928,697.75
24-25 \$1,450,295.00

8	Top Step
9	Top Step
10	Increase coverage to provide for 1 Resident/Intern Firefighters per day x 365 days
11	Amount paid for JOA services received from participating agency.
12	State of California Unemployment Insurance - 3.5% of payroll
13	FFPD participates in the Social Security System for employee retirement and Medicare for post retirement med. Ins. - 7.65%
14	Uniform Allowance Reimbursement - \$1k/year
15	Full time employees receive \$1000.00 per month toward healthcare costs (13 count)
16	Full time employees receive employer paid 9% of base pay contribution to retirement
17	Unused EE healthcare deposited into 457(b) retirement account
18	District Paid Life insurance benefit (11 FT + Fire Chief)
19	Every line vacancy must be covered with overtime. This category is for vacancies
20	caused by leaves other than sick or vacation and is an estimate.
21	Overtime used for meetings, public events, projects, and other assignments
22	Overtime to cover personnel on vacation
23	Overtime to cover personnel on sick leave
24	Overtime paid when FFPD staff work for a JOA participant (this is reimbursable)
25	Overtime to add additional staff on duty for high fire danger days
26	Overtime to send personnel to training off duty.
27	Overtime to backfill for injured employees
28	Overtime to provide mutual aid (strike team) - this is reimburseable
29	Incentive paid to employees that work out of their assigned class.
30	

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 02/Emergency Operations
Account Number and Title: 61000 Emergency Operations
Sub Account Number: 61000
Account Name: EMERGENCY OPERATIONS

25-26 **\$87,325.00**
24-25 \$47,851.43

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>
1	Power Tools	\$216.23	\$250.00	
2	Accessories for tool set	\$0.00	\$0.00	
3	Chain saw parts & Accessories	\$200.00	\$800.00	
4	Miscellaneous fire equipment	\$495.05	\$5,000.00	
5	Firefighter Accountability Program (FATS)	\$100.00	\$250.00	
6	Foam	\$250.00	\$250.00	
7	Airway bags, suction units, backboards, etc	\$4,000.00	\$5,000.00	
8	Fire Training Equipment	\$9,000.00	\$13,900.00	Encumbered
9	Medications and medical supplies	\$25,000.00	\$40,825.00	
10	Oxygen	\$1,600.00	\$2,250.00	
11	EE Medical Cert Fees	\$1,936.00	\$2,300.00	
12	Consumable wood supplies for props	\$0.00	\$6,500.00	
13	Training Courses - Employee Support	\$5,054.15	\$10,000.00	
14	Contract Fire/Rescue Instruction	\$0.00	\$0.00	
15				
16				
17				
18				
19				

Explanation/Justification:

#	
1	Power tool set - impact driver, drill, skill saw, reciprocating saw for station maintenance
2	
3	Filler caps, spark plugs, e-clips, chains, air filters for district chain saws, replacement chains
4	Unanticipated tool and fire equipment needs, repairs and replacements
5	FF Safety program for tracking personnel during an incident
6	Fire Suppression Foam
7	Estimated cost of non-disposable EMS equipment based on historic need
8	Emcumbered funds for Roof Vent Prop
9	Annual estimated cost of meds and med supplies based on historic usage, forecast increase in prices.

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 02/Emergency Operations
Account Number and Title: 61000 Emergency Operations
Sub Account Number: 61000
Account Name: EMERGENCY OPERATIONS

25-26 **\$87,325.00**
24-25 \$47,851.43

10	Medical Oxygen
11	Cost to renew state paramedic licenses, ALS,SSV.EMT
12	Misc wood to biuld training/ventilation props
13	Training Couse Funds - \$750/FT employee - District approved class(es) + additional funds for training,
14	Contract instructor for hands on training
15	
16	
17	
18	
19	
20	

FORESTHILL FIRE PROTECTION DISTRICT

Budget Detail Worksheet

Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 06/Firefighter Health and Safety
Account Number and Title: 62000 Firefighter Health & Safety
Sub Account Number: 62000
Account Name: FIREFIGHTER HEALTH & SAFETY

25-26 \$39,275.64
 24-25 \$23,719.10

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>
1	Structural and Wildland PPE	\$8,963.15	\$24,675.64	\$10,810.13 Encumb.
2	Protective equipment cleaning	\$0.00	\$500.00	
3	Occumed Physicals	\$1,894.50	\$3,500.00	
4	Uniforms	\$11,361.45	\$5,000.00	
5	Uniform work boots - replacement	\$1,500.00	\$1,500.00	
6	Employee Assistance Program	\$0.00	\$0.00	Included w/insurance
7	Fitness Program - In stations gym	\$0.00	\$1,600.00	
8	Protective clothing repairs	\$0.00	\$2,500.00	
9				
10				
11				
12				
13				

Explanation/Justification:

<i>#</i>	
1	Purchase new structure and/or wildland turnouts that meet new safety specifications
2	Protective clothing professional cleaning
3	Cost of pre-employment and return to work physicals
4	Uniform pants and shirts, name tag, belt, boots, initial hire, part time, residents
5	Replacement Work Boots
6	Cost of employee assistance program
7	Purchase new equip. for station gyms TRX bands, cold plunge, adjustable flat bench, box flex dumbbells, foam roller
8	Cost of professional PPE repairs
9	
10	
11	
12	
13	

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 05/Buildings and Grounds
Account Number and Title: 63000 Station & Grounds
Sub Account Number: 63000
Account Name: STATIONS & GROUNDS

25-26 **\$78,440.40**
24-25 \$62,740.91

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>
1	Miscellaneous cleaning supplies	\$2,518.49	\$4,000.00	
2	Building maintenance	\$10,292.69	\$7,500.00	
3	Pest Control- all facilities		\$2,500.00	
4	Water- all facilities		\$5,868.00	
5	Light Replacement @ Admin.		\$1,650.00	
6	Annual back flow testing (all facilities)	\$0.00	\$220.00	
7	Septic System Pumping	\$1,000.00	\$1,300.00	
8	Station 88 PG&E	\$6,573.53	\$7,888.00	
9	Station 89 PG&E	\$327.78	\$560.00	
10	Station 90 PG&E	\$5,259.29	\$6,310.00	
11	Administration PG&E	\$3,242.61	\$3,900.00	
12	Station 89 street light PG&E	\$92.87	\$150.00	
13	Porter Garage PG&E	\$1,990.07	\$2,380.00	
14	Station 88 propane	\$2,957.09	\$5,600.00	
15	Station 90 propane	\$1,985.39	\$4,000.00	
16	Administration propane	\$1,357.53	\$2,500.00	
17	Station 88 phone and internet	\$1,307.89	\$1,600.00	
18	Station 90 phone and internet	\$1,291.64	\$1,600.00	
19	Administration Alarm		\$539.40	
20	Administration 2nd phone line		\$750.00	
21	Administration phone and internet		\$1,500.00	
22	Alert Radio System Phone	\$1,257.31	\$1,550.00	
23	Cell phones and data	\$4,156.73	\$5,000.00	
24	4 new mattresses		\$2,375.00	
25	Construction of DOC tower at Admin and equipment		\$7,200.00	Encumbered
26				
27				
28				
29				
30				

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 05/Buildings and Grounds
Account Number and Title: 63000 Station & Grounds
Sub Account Number: 63000
Account Name: STATIONS & GROUNDS

25-26 **\$78,440.40**
24-25 \$62,740.91

31				
----	--	--	--	--

Explanation/Justification:

#	Explanation
1	Cleaning supplies for all facilities. Includes soap, paper towels and hand towels
2	General maintenance of buildings and grounds - unspecified maint and repair
3	Reduce property damage caused by infestation, admin, S89, S88,S90
4	PUD water aervice all facilities
5	Repalce 11 lights at admin to LED
6	annual service for all facilities
7	S-88 and S-90
8	Annual estimated cost of electricity based on historic usage
9	Annual estimated cost of electricity based on historic usage
10	Annual estimated cost of electricity based on historic usage
11	Annual estimated cost of electricity based on historic usage
12	Annual estimated cost of electricity based on historic usage
13	Annual estimated cost of electricity based on historic usage
14	Annual estimated cost of propane based on historic usage
15	Annual estimated cost of propane based on historic usage
16	Annual estimated cost of propane based on historic usage
17	Cost of phone and internet service
18	Cost of phone and internet service
19	Cost of burglar alarm for fire administration
20	Cost of second phoneline for fire administration
21	Cost of phone and internet service
22	Cost of phone at Porter Garage for Radio
23	Annual cost for cell phone service - used for base hospital contact/medical direction all cell phones and da
24	2 mattresses each station
25	
29	
26	
27	
28	
29	

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 04/Community Risk F
Account Number and Title: 64000 Fire Prevention
Sub Account Number: 64000
Account Name: FIRE PREVENTION

25-26 **\$850.00**
24-25 \$75.04

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>
1	Prevention Supplies	\$75.04	\$0.00	
2	Community Education	\$0.00	\$250.00	
3	NFPA Publications	\$0.00	\$200.00	
4	Code Books	\$0.00	\$400.00	
5				
6				
7				
8				
9				
10				
11				
12				

Explanation/Justification:

#	
1	Supplies used in performing prevention activities
2	Supplies used in providing community education
3	Miscellaneous publications necessary for reference to meet national standards
4	Cost of purchasing fire code books
5	
6	
7	
8	
9	
10	
11	
12	

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 07/Emergency Preparedness
Account Number and Title: 65000 Emergency Preparedness
Sub Account Number: 65000
Account Name: EMERGENCY PREPAREDNESS

25-26 **\$250.00**
24-25 **\$1,662.38**

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>
1	AM Alert Radio Station	\$1,662.38	\$250.00	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				

Explanation/Justification:

#	
1	Unforecasted additional AM Radio expenses
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 70000 Administration
Sub Account Number: 70000
Account Name: ADMINISTRATION

25-26 **\$371,533.56**
24-25 \$301,693.95

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>
1	Worker Compensation	\$116,780.80	\$131,128.00	
2	Liability Insurance	\$76,464.78	\$92,619.96	
3	Western Placer County Fire Chiefs	\$0.00	\$360.00	
4	Assessment collection fee - Meaure B	\$0.00	\$8,697.31	
5	Assessment collection fee - Meaure M	\$0.00	\$4,463.55	
6	Measure B refunds	\$413.07		
7	Election charges	\$8,093.34	\$0.00	
8	Property Tax collection fee	\$0.00	\$10,911.60	
9	County Administrative Contract	\$0.00	\$8,689.00	
10	Postage	\$223.35	\$250.00	
11	Specialized Printing	\$161.70	\$1,500.00	
12	Copier lease	\$1,919.80	\$2,305.00	
13	Office equipment & toner	\$1,910.39	\$1,000.00	
14	Meeting Expense	\$154.52	\$450.00	
15	Office Supplies & Services	\$1,364.50	\$2,000.00	
16	Legal Expenses	\$24,267.02	\$6,000.00	
17	Annual financial audit	\$10,875.00	\$11,350.00	
18	Emergency Reporting Systems license	\$0.00	\$6,000.00	
19	Accounting services	\$1,750.00	\$2,100.00	
20	Payroll Processing	\$2,508.35	\$3,500.00	
21	Computer technology services	\$13,703.86	\$13,000.00	
22	Target Solutions online training license	\$0.00	\$0.00	Paid by Cira
23	Scheduling software license	\$2,272.92	\$2,400.00	
24	Promotional Testing Service	\$483.31	\$0.00	
25	Lexipol Policy Manual service license	\$0.00	\$0.00	Paid by Cira
26	Ambulance Refunds	\$1,346.71	\$0.00	
27	Banking service fees	\$241.79	\$360.00	
28	Local EMS agency service fee	\$691.60	\$1,150.00	
29	Ambulance billing service fee	\$26,700.54	\$35,600.00	
30	GEMT admin fee	\$772.92	\$0.00	
31	GEMT - Audit - Overpayment	\$0.00	\$0.00	

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 70000 Administration
Sub Account Number: 70000
Account Name: ADMINISTRATION

25-26 **\$371,533.56**
24-25 \$301,693.95

32	LAFCO Annual Membership	\$0.00	\$4,249.14	
33	Background Investigations	\$7,350.00	\$5,000.00	
34	International Association of Fire Chiefs	\$260.00	\$300.00	
35	Advertising	\$130.50	\$300.00	
36	Employee Recognition	\$0.00	\$100.00	
37	Recruitment - Hiring	\$853.18	\$0.00	
38	Adobe Acrobat Pro	\$0.00	\$250.00	
39	Partime CQI contractor	\$0.00	\$15,000.00	
40	CPR Certification classes	\$0.00	\$500.00	

#	
1	Fire Risk Management Services - Workman's Compensation Insurance
2	California Intergovernmental Risk Authority - Liability, Vehicle and Property Insurance
3	Western Placer County Fire Chiefs annual dues
4	Fee paid to Placer County to collect direct charges (1%)
5	Fee paid to Placer County to collect direct charges (1%)
6	Board approved Measure B exemptions after tax bill has been paid.
7	Charges by County Elections department to conduct district elections.
8	Fee paid to Placer County to collect ad valorem property taxes (1%)
9	Fee paid to County Auditor-Controller to perform some district financial tasks
10	Cost of postage to mail district business correspondence by the USPS
11	Outside printing of brochures, maps, printing not able to be completed in house
12	Business hub copier at administration - cost of annual lease
13	Ink for station and administration copiers and printers
14	Bottled water and snacks for District hosted meetings
15	General office supplies for stations and administration
16	District contracts for attorney services on an hourly basis.
17	Annual third party audit of District financial position
18	Annual license fee for new online reporting and tracking program
19	District contracts for bookkeeping services to audit on-going accounting
20	Payroll is processed by a contractor who issues paychecks and pays payroll taxes
21	Computer system is maintained by thrid party contractor/upgraded google svcs
22	Target Solutions covered by CIRA (Liability Insurance)

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 70000 Administration
Sub Account Number: 70000
Account Name: ADMINISTRATION

25-26 **\$371,533.56**
24-25 \$301,693.95

23	CrewSense scheduling software annual license fee
24	Cost of renting a validated test for Captain and Engineer promotional written testing
25	Annual service fee for online policy manual
26	Refund of previously collected ambulance fees.
27	The District maintains one checking account which incurs a monthly bank fee
28	Per call fee charged by local EMS Agency for patient care reporting program
29	Cost of ambulance billing contractor based on 4.9% of collected revenue
	from patients covered by Medical - District pays a tax to participate
30	Fee paid to Sacramento Metro Fire for administering the GEMT program
31	Each GEMT year is audited, sometimes fees collected have to be returned to the State.
32	All cities and local districts are required by law to contribute to the Local Agency Formation
	Commision. Contr. is based on tax revenue
33	All new employees are evaluated by a professional investigator before being hired
34	Membership for the Fire Chief to belong to the International Chief's Association
35	Cost of posting district notifications in the local newspaper as required by law
36	General employee recognition, motivation, and improvement of moral
37	Advertising cost for recruitment
38	Acrobat Pro for Shonne
39	Distict need to conduct QICQI as required by S-SV policy 620
40	Establish yearly line item to support CPR classes to community

**Budget Detail Worksheet
Fiscal Year 2025-2026**

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 03/ Support Services
Account Number and Title: 72000 Support Services
Sub Account Number: 72000
Account Name: SUPPORT SERVICES

25-26 **\$89,016.53**
24-25 \$89,670.43

Description (Itemization):

Line	Item Description	Actual		Responsible
		2024-2025	2025-2026	
1	Fire Engine Repairs	\$9,785.61	\$15,000.00	
2	Fire Engine Tires	\$6,528.60	\$5,500.00	
3	Ambulance Repairs	\$14,762.49	\$6,750.00	
4	Ambulance Tires	\$1,972.09	\$3,500.00	
5	Preventative Maintenance - Ambulance	\$0.00	\$4,500.00	
6	Radioprogramming, testing and repairs	\$1,500.00	\$1,000.00	
7	new portable radios	\$10,965.67	\$0.00	
8	Annual Knox License		\$721.00	
9	Project costs to relocate donated radio tower	\$0.00	\$0.00	
10	Fire extinguisher service		\$700.00	
11	Ladder testing	\$535.00	\$1,000.00	
12	Call Notice System- Active 911	\$469.56	\$500.00	
13	Bauer breathing air compressor service	\$1,521.21	\$1,671.33	
14	SCBA Repair	\$199.48	\$1,000.00	
15	Holmatro Jaws of Life annual service	\$0.00	\$1,000.00	
16	Cardiac monitor service and maintenance	\$3,274.20	\$3,974.20	
18	Fuel	\$25,857.18	\$30,000.00	
20	Pump testing	\$0.00	\$2,000.00	
22	Power Cot/Load systems/LUCAS service/repair	\$8,236.50	\$6,200.00	
23	Fire Hydrant Maintenance	\$0.00	\$0.00	
24	Emergency standby generator service	\$0.00	\$1,500.00	
25	Required SCBA & RIC pack Flow testing	\$4,062.84	\$1,500.00	
26	Hurst Service	\$0.00	\$1,000.00	

Explanation/Justification:

#	
1	Estimated cost of repairs to fire engines based on historic expense and warranty
2	Estimated cost of tires based on annual mileage and historic damage/failure
3	Estimated cost of repairs to ambulances based on historic expense and warranty
4	Estimated cost of tires based on annual mileage and historic damage/failure
5	Routine maintenance and servicing based on milage or time. BIT Program is a CHP Requirement.
6	Estimated expense for radio service including software, tune-ups and repairs as needed

Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 03/ Support Services
Account Number and Title: 72000 Support Services
Sub Account Number: 72000
Account Name: SUPPORT SERVICES

25-26 \$89,016.53
 24-25 \$89,670.43

7	3 new King BKR5000 radios with antennae, batteries, clamshells, speaker/mics, desktop charger
8	Cost of annualKnox license
9	Tower placement at admin to compliment DOC and Alert radio operations
10	Annual California law required testing of District fire extinguishers
11	Annual NFPA required testing of District ladders (128")
12	Active 911
13	Annual manufacturer and OSHA required service on breathing air compressor
14	SCBA repairs
15	Annual manufacturer recommended service on hydraulic auto extrication equipment
16	Annual manufacturer and EMS agency required testing and maintenance of monitors
18	Fuel for all vehicles and small equipment based on historic use and anticipated fuel cost
20	Cost for vend. to perform ann. pump test on appar. Dist. doesn't have the facil. to complete test.
22	Stryker service - LUCAS, power cots and auto loaders
23	Expense for paint, snow poles, lubricants, paint brushes to maintain fire hydrants
24	Annual manufacturer recommended service on station and administration generators
25	Annual required flow testing of SCBA & RIC packs
26	Annual manufacturer recommended service on hydraulic auto extrication equipment

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: CAPITAL IMPROVEMENT PLAN
Account Number and Title:
Sub Account Number: 82000
Account Name: CAPITAL IMPROVEMENT

25-26 **\$116,000.00**
24-25 \$14,847.98

Description (Itemization):

Line	Item Description	Actual		Responsible
		2024-2025	2025-2026	
1	Office Furniture	\$0.00	\$500.00	
2	Purchase of Type 6 Engine (Pymt 1 of 5)	\$0.00	\$63,957.66	
3	New Command Vehicle (Payment 4 of 6)	\$14,847.98	\$14,847.98	
4	Replacement of Phone switching equipment	\$0.00	\$6,000.00	Encumbered
5	Transfer to CAP Imp. Reserve		\$30,694.36	
6				
7				
8				

Explanation/Justification:

#	
1	Miscellaneous office equipment
2	Type 6 payment
3	Fire Chief vehicle
4	new system to replace old system
5	
6	
7	
8	

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: GRANT FUND EXPENSE
Account Number and Title:
Sub Account Number: 83000
Account Name: GRANT EXPENSE

25-26 **\$0.00**
24-25 \$0.00

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual</i>		<i>Responsible</i>
		<i>2024-2025</i>	<i>2025-2026</i>	
1		\$0.00	\$0.00	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				

Explanation/Justification:

#	
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: Developer Mitigation Account
Account Number and Title:
Sub Account Number: 40700
Account Name: DEVELOPER MITIGATION

25-26 **\$55,861.50**
24-25 **\$55,861.50**

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual</i>		<i>Responsible</i>
		<i>2024-2025</i>	<i>2025-2026</i>	
1	Type III Remount Financing (Payment 3 of 7)	\$55,861.50	\$55,861.50	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				

Explanation/Justification:

#	
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: INTERDEPARTMENTAL TRANSFERS
Account Number and Title:
Sub Account Number:
Account Name: INTERDEPARTMENTAL TRANSFERS

25-26 **\$9,463.41**
24-25 \$134,756.23

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>
1	General Fund Reserve Contribution	\$134,756.23	\$9,463.41	
2	Capital Improvement Reserve Contribution	\$0.00	\$0.00	
3	Vacation/Sick Leave Reserve Contribution	\$0.00	\$0.00	
4				
5				
6				
7				
8				
9				
10				
11				
12				

Explanation/Justification:

#	
1	General Fund Reserve Contribution
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	