



Foresthill Fire Protection District

P.O. Box 1099 Foresthill, CA 95631

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

www.foresthillfire.org

DISTRICT BOARD
RICHARD HERCULES
PRESIDENT
JOHN MICHELINI
VICE PRESIDENT
CHRIS REAMS
DIRECTOR
KEITH DRONE
DIRECTOR
DERRICK PERRY
DIRECTOR

DENNIS MARTIN
FIRE CHIEF

NOTICE OF REGULAR BOARD OF DIRECTORS MEETING AND AGENDA

September 11, 2025 – 6:00pm

Foresthill Fire Protection District Office
24320 Main Street, Foresthill, CA 95631

Written material introduced into the record: Citizens wishing to introduce written material on any item into the record at the public meeting are requested to provide a copy of the written material to the Secretary of the Board prior to the meeting date so that the material may be distributed to the Board of Directors prior to the meeting.

1. **CALL MEETING TO ORDER:**
2. **FLAG SALUTE:**
3. **ROLL CALL:**

Richard Hercules John Michelini Chris Reams Keith Drone Derrick Perry

MEETING PROCEDURES: All items on the agenda will be open for public comment before final action is taken. Speakers are requested to restrict comments to the item as it appears on the agenda and stay within a five-minute time limit. The President has the discretion of limiting the total discussion time for an item. As a courtesy to others, please wait to be recognized by the President before comment. Turn off cell phones and any other distracting devices.

4. **AGENDA APPROVAL:** Board Action may be taken on any item on this agenda.
5. **PUBLIC COMMENT:** This is the time for any member of the public to address the Board of Directors on any matter NOT on the agenda that is within the subject matter jurisdiction of the district. Directors and staff are limited by law to brief responses and clarifying questions. There will be no votes on non-agenda items. Concerns may be referred to staff or placed on the next available agenda. Each person commenting must state their name for the record. Comments shall be limited to three minutes per person, or such other time limit as may be imposed by the President.
6. **CONSENT ITEMS:**
 - a) Approval of minutes
 - i. July 10, 2025 Regular Board of Directors meeting
 - b) Financial Documents
 - i. FM 2
7. **FIRE CHIEF OPERATIONS REPORT:**
8. **ACTION ITEMS:**
 - a) Approve Final Budget for FY 2025-2026
 - b) Approve purchase of Starlink and needed equipment for use with apparatus

- c) Approve GANN.

9. DISCUSSION/INFORMATIONAL ITEMS:

- a) Update on the Porter Garage
- b) Update on calPERS
- c) Update on apron work at Station 90

10. REPORTS:

- a) Finance Committee (Michelini/Perry)
- b) Strategic and Long Range Plan Committee (Hercules/Michelini)
- c) Assets and Facilities Committee (Drone/Reams)
- d) Director's Reports

11. NON-AFFILIATED ORGANIZATION REPORTS:

- a) Foresthill Volunteer Firefighters Association
- b) Foresthill & Iowa Hill Fire Safe Council Report

12. CORRESPONDENCE:

13. OLD BUSINESS:

14. CLOSED SESSION:

15. ADJOURNMENT

****Next Regular Meeting: THURSDAY, OCTOBER 09, 2025 ****

Foresthill Fire Protection District is committed to accommodate individuals with disabilities to participate in the public meeting process. If you have a special need to attend or participate in our public meetings, please contact our office at (530) 367-2465, in advance of the meeting so that we may make every reasonable effort to accommodate you



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Foresthill Fire Protection District
Minutes of the Board of Directors Meeting
Thursday, July 10, 2025
District Administration Office
24320 Main St., Foresthill, CA 95631

1. CALL MEETING TO ORDER:

- a. Meeting called to order by President Hercules at 6:00 p.m.

2. FLAG SALUTE- Led by Director Drone

3. ROLL CALL OF DIRECTORS:

- a. All directors were present except Director Perry (illness).
- b. Chief Martin was present.

4. AGENDA APPROVAL:

- a. VP Michelini made a motion to amend the agenda by moving the closed session to occur after agenda approval. All other agenda items remain as published. Director Drone seconds the motion. Motion carries (4/0).

5. CLOSED SESSION:

- a. President Hercules adjourned the open session at 6:04 p.m.
- b. President Hercules re-convened open session at 6:22 p.m.
- c. VP Michelini provided the following report re: Labor Negotiations:
 - i. The board voted to approve the following enhancements to the current memorandum of understanding with Local 3800:
 - 1. 6% total wage increase. 3% July 1, 2025, 3% January 1, 2026.
 - 2. Tiered healthcare allowance based on marital status and dependents being covered.
 - ii. Acceptance of the new terms is subject to approval by L3800.
- d. VP Michelini provided the following report re: Personnel hiring action for Assistant Fire Chief and Acting Fire Chief
 - i. The board approved offering the position of Assistant Fire Chief to Dean Martin. This is a part time, at-will position which has been budgeted for.
 - ii. The board approved the Position Requirements, Scheduling and Compensation for "Acting Fire Chief".

6. PUBLIC COMMENT:

- a. None

7. CONSENT ITEMS:

- a. VP Michelini moved to approve all consent items as presented. Director Reams seconds the motion. Motion carries (4/0).

8. FIRE CHIEF REPORT:

District Information

Staffing

- We currently have one Firefighter Paramedic vacancy.
- Firefighter/Paramedic application process is continually open, and we are actively recruiting.

Incident Responses

- Total calls for service for the month of June – 77
- Last year at this time – 85
- 54 of the 77 calls were EMS
- Ambulance Transports for June of 2025 – 51

Training

- 24 hours for the month of June.
- Monthly Training with the JOA is on-going.

Community Risk Reduction

- June Inspections - 11 (1 LPG Rough, 4 Defensible Space, 1 Plan Check and 5 State Mandated Inspections). Approximately 90% completed with our State Mandated Inspections.

Community Interactions

- Western States Training Run went well.
- Western States Run – No need for EMS or transports.

Fleet

- Type 3 Remount – Is still back in quarters and in service.
- Brush 88 is back in service.
- OES Type 6 will be returned to OES.

9. ACTION ITEMS:

- a. Approve Resolution 2025-07 To Renew and Adjust Fees for Ambulance Transportation Program.

- i. VP Michelin Reporting:

1. The Foresthill Fire Protection District, as a component of its emergency service delivery model, operates advanced life support ambulances. The ambulance transportation program was merged into the Fire District from the Foresthill Safety Club in 2004. As a fee for service cost recovery program, the ambulance transportation program is expected to fully recover the marginal costs associated with and directly attributed to ambulance transportation. To achieve cost recovery, the Fire District charges for ambulance transportation. The fee structure established for the ambulance program is based on actual cost recovery of supplies, equipment, personnel, insurance, training, and fuel. The proposed fee adjustment will increase annual ambulance revenue by an estimated \$12,000.00 per year, according to an internal audit. Annual revenue from ambulances is roughly \$587,570.00. Annual costs associated with the ambulance program exceed \$836,575.00. The proposed ambulance fee adjustment will not result in excess revenue attributed to the program and

the program will continue to rely on General Fund contributions for a significant majority of the program costs.

- ii. VP Michelini made a motion to adopt Resolution #2025-07 as presented. Director Drone seconds the motion. Motion carries unanimously via roll call vote (4/0).
- b. Review and approve facility plans for Station 90, back retaining wall and apron
 - i. Director Reams presented the following report:

Summary: We have 3 bids. They are very different in price from \$5000 to \$44,882. The pressure on wall pushes outward substantially. The \$44,882 appears to be the strongest because the base is wider. The bid from Korpela Masonry is 25,050. It also pours a concrete base with rebar but not as substantial. We have to decide if we want to plan for the long run or not. The Korpela bid would be sufficient, but not the best.
 - ii. VP Michelini made a motion to approve authorizing the Fire Chief to award the contract to the lowest bid from a qualified contractor, not to exceed \$25,050 for the repair/replacement of the back retaining wall at station 90. Director Reams seconds the motion. Motion carries unanimously via roll call vote (4/0).
- c. Review and approve facility plans for Porter Garage.
 - i. President Hercules requested that the district reach out to a competent civil engineer to provide a report covering the structural condition of the Porter Garage. The district previously paid \$1200 to an engineer for which no report was ever provided. President Hercules will turn over trying to recover the district's money to our attorney.
 - ii. President Hercules reported the following:
 1. The district has now shifted from making necessary "emergency repairs" to structurally changing/enhancing the building.
 - iii. VP Michelini reported that he is not in favor of spending a lot of money on the building if it will only buy a year or two of time before something more major has to be dealt with.
 - iv. President Hercules asked Director Reams to contact Elwell and relay tonight's discussion to him.
 - v. No action was taken by the board on this item.

10. DISCUSSION ITEMS:

- a. None

11. REPORTS

- a. Finance Committee-
 - i. VP Michelini reporting:
 1. The district's worker's compensation premium increased for this FY by \$30k.
- b. Strategic and Long-Range Planning-
 - i. VP Michelini reporting:
 1. President Hercules and VP Michelini have been attending the 2x2 directors' meetings. There has been good discussion between the districts.

- c. Assets and Facilities-
 - i. This was covered in action item 9. c.
- d. Directors Report-
 - i. None

12. NON-AFFILIATED ORGANIZATION REPORTS:

- a. Foresthill Volunteer Firefighters Association-
 - i. None
- b. Foresthill & Iowa Hill Fire Safe Council Report-
 - i. None

13. CORRESPONDENCE:

- a. None

14. OLD BUSINESS:

- a. None

15. CLOSED SESSION

- a. None

16. ADJOURNMENT

- a. Meeting adjourned by President Hercules at 7:07p.m.

Respectfully Submitted:

Patrice Metz

Patrice Metz
Business Manager



Foresthill Fire Protection District
Financial Report
July and August, 2025
Fiscal Year 2025-2026
Month 1&2
16.6% FY Elapsed

Budget vs. Actual	1
<i>Ambulance Revenue is through 7/31</i>	
<i>Income through 7/31</i>	
<i>Expense through 7/31</i>	
Treasury and Bank Account Balances	8
<i>Treasury Accounts Through 7/31</i>	
<i>Bank Account Through 8/30</i>	
Total Expenses, FM 1&2:	\$395,204.46

Foresthill Fire Protection District
 Budget vs. Actual
 July through August 2025
 16.6% FY Elapsed

	<u>Jul - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
40000 · Property Tax Income				
40010 · TAXES-Current Secured Property	0.00	0.00	0.00	0.0%
40040 · TAXES-Railroad Unitary Property	0.00	0.00	0.00	0.0%
40050 · TAXES-Unitary & Op Non-Unitary	0.00	0.00	0.00	0.0%
40060 · TAXES-Current Unsecured Propert	0.00	0.00	0.00	0.0%
40070 · TAXES-Delinquent Secured	0.00	0.00	0.00	0.0%
40090 · TAXES-Delinquent Unsecured	0.00	0.00	0.00	0.0%
40100 · TAXES-Current Supplemental	0.00	0.00	0.00	0.0%
40110 · TAXES-Delinquent Supplemental	0.00	0.00	0.00	0.0%
40180 · Other Taxes	0.00	18.58	-18.58	0.0%
Total 40000 · Property Tax Income	0.00	18.58	-18.58	0.0%
42010 · Interest Income - General/Op	0.00	40,000.00	-40,000.00	0.0%
44350 · Homeowners Tax Relief	0.00	2,939.62	-2,939.62	0.0%
45000 · Ambulance Revenue				
45100 · Service Fees	212,839.18	2,040,071.26	-1,827,232.08	10.43%
45200 · Write Downs	-136,829.31	1,420,182.52	-1,557,011.83	-9.64%
45300 · GEMT Audited Income	0.00	0.00	0.00	0.0%
45400 · Collection Recovery Revenue	18.35	0.00	18.35	100.0%
Total 45000 · Ambulance Revenue	76,028.22	3,460,253.78	-3,384,225.56	2.2%
46030 · Direct Charges				
46031 · Measure M (2004)	0.00	446,354.92	-446,354.92	0.0%
46032 · Measure B (2019)	0.00	869,730.52	-869,730.52	0.0%
Total 46030 · Direct Charges	0.00	1,316,085.44	-1,316,085.44	0.0%
47000 · Other Revenue				
47010 · Donations	0.00	500.00	-500.00	0.0%
47100 · PCWA Middle Fork Contract	0.00	24,000.00	-24,000.00	0.0%
47200 · Special Events	2,866.00	4,000.00	-1,134.00	71.65%
47250 · Prevention Inspection Fees	5,375.00	14,000.00	-8,625.00	38.39%
47300 · Report & Copy Fees	15.00	0.00	15.00	100.0%
47600 · Strike Team Revenue				
-01 · ST Revenue - Personnel	16,331.88	0.00	16,331.88	100.0%
-03 · ST Revenue-Admin Fee	0.00	0.00	0.00	0.0%
47600 · Strike Team Revenue - Other	0.00	0.00	0.00	0.0%
Total 47600 · Strike Team Revenue	16,331.88	0.00	16,331.88	100.0%
47700 · Rev Not Listed Elsewhere	0.00	0.00	0.00	0.0%
47750 · Workmans Comp Reimbursements	0.00	0.00	0.00	0.0%
47950 · Encumbered General Funds	0.00	37,910.13	-37,910.13	0.0%
49060 · Cal Card Rebate	0.00	1,000.00	-1,000.00	0.0%
47000 · Other Revenue - Other	0.00	0.00	0.00	0.0%
Total 47000 · Other Revenue	24,587.88	81,410.13	-56,822.25	30.2%
Total Income	100,616.10	4,900,707.55	-4,800,091.45	2.05%

Foresthill Fire Protection District
 Budget vs. Actual
 July through August 2025
 16.6% FY Elapsed

Expense	<u>Jul - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
51000 · Salary & Benefits				
10 · Fire Chief				
49 · Life Insurance Benefits	263.34	1,520.00	-1,256.66	17.33%
58 · Medical Reimbursement	1,153.85	6,000.00	-4,846.15	19.23%
85 · Fringe Benefits	0.00	21,180.00	-21,180.00	0.0%
10 · Fire Chief - Other	14,851.74	102,000.00	-87,148.26	14.56%
Total 10 · Fire Chief	<u>16,268.93</u>	<u>130,700.00</u>	<u>-114,431.07</u>	<u>12.45%</u>
13 · Assistant Fire Chief	1,185.36	30,825.00	-29,639.64	3.85%
14 · Business Manager	6,443.94	63,523.20	-57,079.26	10.14%
16 · Admin Assistant	3,188.99	28,104.96	-24,915.97	11.35%
18 · Captains (3)	35,187.39	300,225.63	-265,038.24	11.72%
20 · Engineers (3)	36,311.24	277,173.27	-240,862.03	13.1%
24 · Firefighters	32,558.54	425,926.15	-393,367.61	7.64%
28 · Part-Time Staffing	11,464.21	74,576.30	-63,112.09	15.37%
30 · Stipend - Resident Firefighter	785.40	18,250.01	-17,464.61	4.3%
32 · JOA Staffing Received	0.00	0.00	0.00	0.0%
40 · Unemployment Insurance	79.84	2,100.00	-2,020.16	3.8%
42 · FICA/Medicare (6.2%) (1.45%)	18,477.45	114,359.79	-95,882.34	16.16%
50 · Healthcare - ER Contribution	12,476.42	152,400.00	-139,923.58	8.19%
52 · Retirement - ER Contribution	18,666.55	96,016.34	-77,349.79	19.44%
53 · Retire. in Lieu of Healthcare	11,083.75	0.00	11,083.75	100.0%
57 · Uniform Allowance	1,808.09	11,000.00	-9,191.91	16.44%
59 · Life Insurance - Excl Chief	0.00	551.28	-551.28	0.0%
60 · Overtime - Station Staffing	37,381.35	40,000.00	-2,618.65	93.45%
62 · Overtime - Discretionary	173.04	4,000.00	-3,826.96	4.33%
64 · Overtime - Vacation Cover	6,980.30	72,501.09	-65,520.79	9.63%
66 · Overtime - Sick Leave Cover	1,366.69	54,964.73	-53,598.04	2.49%
70 · Overtime - JOA Staffing Given	1,158.48	15,000.00	-13,841.52	7.72%
72 · Overtime - High Risk Event	454.33	3,000.00	-2,545.67	15.14%
74 · Overtime - Training	0.00	10,000.00	-10,000.00	0.0%
75 · Overtime - Injury Backfill	0.00	0.00	0.00	0.0%
76 · Overtime - Strike Team - Reimb.	43,495.09	0.00	43,495.09	100.0%
80 · Out of Class Pay	490.54	3,500.00	-3,009.46	14.02%
Total 51000 · Salary & Benefits	<u>297,485.92</u>	<u>1,928,697.75</u>	<u>-1,631,211.83</u>	<u>15.42%</u>
61000 · Emergency Operations				
102 · Small Tools & Fire Equipment	0.00	1,550.00	-1,550.00	0.0%
103 · Miscellaneous Fire Equipment	134.01	5,000.00	-4,865.99	2.68%
104 · EMS Equipment	0.00	279.96	-279.96	0.0%
106 · Medical Supplies & Meds	3,953.35	43,075.00	-39,121.65	9.18%
110 · Employee Medical Cert Fees	104.00	2,300.00	-2,196.00	4.52%
112 · Fire Training Equipment	0.00	20,400.00	-20,400.00	0.0%

Foresthill Fire Protection District
 Budget vs. Actual
 July through August 2025
 16.6% FY Elapsed

	<u>Jul - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
114 · Training - Fire & EMS	0.00	10,000.00	-10,000.00	0.0%
116 · Mutual Aid Reimb. Expenses	666.86	63.78	603.08	1,045.56%
Total 61000 · Emergency Operations	4,858.22	82,668.74	-77,810.52	5.88%
62000 · Firefighter Health & Safety				
202 · Structural & Wildland PPE	0.00	24,675.64	-24,675.64	0.0%
206 · PPE Cleaning	0.00	500.00	-500.00	0.0%
210 · Occu-Med Physicals	0.00	3,500.00	-3,500.00	0.0%
212 · Uniforms	909.85	5,000.00	-4,090.15	18.2%
213 · Work Boot Replacement	0.00	1,500.00	-1,500.00	0.0%
216 · Fitness Program	1,246.70	1,600.00	-353.30	77.92%
220 · PPE Repair	0.00	2,500.00	-2,500.00	0.0%
Total 62000 · Firefighter Health & Safety	2,156.55	39,275.64	-37,119.09	5.49%
63000 · Station & Grounds				
302 · Cleaning Supplies	43.03	4,000.00	-3,956.97	1.08%
308 · Building Maintenance				
310 · District Office				
.01 · Admin Annual Backflow Test	0.00	75.00	-75.00	0.0%
310 · District Office - Other	1,079.48	1,650.00	-570.52	65.42%
Total 310 · District Office	1,079.48	1,725.00	-645.52	62.58%
312 · Fire Station #88				
.02 · FS 88 Annual Backflow Test	0.00	75.00	-75.00	0.0%
312 · Fire Station #88 - Other	506.40	2,332.37	-1,825.97	21.71%
Total 312 · Fire Station #88	506.40	2,407.37	-1,900.97	21.04%
314 · Fire Station #89	0.00	0.00	0.00	0.0%
316 · Fire Station #90				
.04 · FS 90 Annual Backflow Test	0.00	75.00	-75.00	0.0%
316 · Fire Station #90 - Other	118.56	870.97	-752.41	13.61%
Total 316 · Fire Station #90	118.56	945.97	-827.41	12.53%
318 · Porter Garage	3,895.00	0.00	3,895.00	100.0%
308 · Building Maintenance - Other	0.00	8,800.00	-8,800.00	0.0%
Total 308 · Building Maintenance	5,599.44	13,878.34	-8,278.90	40.35%
330 · Pest Control				
331 · Admin	0.00	625.00	-625.00	0.0%
332 · FS #88	0.00	625.00	-625.00	0.0%
333 · FS #90	0.00	625.00	-625.00	0.0%
334 · FS #89	101.00	625.00	-524.00	16.16%
Total 330 · Pest Control	101.00	2,500.00	-2,399.00	4.04%
335 · Utilities				
340 · PG&E				
341 · Porter Garage	520.44	2,380.00	-1,859.56	21.87%
342 · Street Light	20.82	150.00	-129.18	13.88%
343 · Admin Office	731.16	3,900.00	-3,168.84	18.75%

Foresthill Fire Protection District
 Budget vs. Actual
 July through August 2025
 16.6% FY Elapsed

	<u>Jul - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
344 · FS #88	2,002.94	7,888.00	-5,885.06	25.39%
345 · FS #89	67.63	560.00	-492.37	12.08%
346 · FS #90	1,487.46	6,310.00	-4,822.54	23.57%
Total 340 · PG&E	4,830.45	21,188.00	-16,357.55	22.8%
350 · Propane				
351 · FS #88	143.00	5,600.00	-5,457.00	2.55%
353 · FS #90	0.00	4,000.00	-4,000.00	0.0%
354 · Admin Ofc - Propane	0.00	2,500.00	-2,500.00	0.0%
Total 350 · Propane	143.00	12,100.00	-11,957.00	1.18%
360 · Telephones & Cell Phones				
361 · Admin Office	578.88	2,789.40	-2,210.52	20.75%
362 · FS #88	255.68	1,600.00	-1,344.32	15.98%
363 · FS #90	252.07	1,600.00	-1,347.93	15.75%
364 · Cell Phones/Data Plans	414.72	5,000.00	-4,585.28	8.29%
365 · Alert Radio System Phone	255.58	1,550.00	-1,294.42	16.49%
Total 360 · Telephones & Cell Phones	1,756.93	12,539.40	-10,782.47	14.01%
370 · Water				
371 · Admin Office	80.80	0.00	80.80	100.0%
373 · Gold St. Stand Pipe	138.69	0.00	138.69	100.0%
374 · FS #88	101.60	0.00	101.60	100.0%
375 · FS #90	84.09	0.00	84.09	100.0%
376 · Porter Garage	74.62	0.00	74.62	100.0%
370 · Water - Other	0.00	5,868.00	-5,868.00	0.0%
Total 370 · Water	479.80	5,868.00	-5,388.20	8.18%
Total 335 · Utilities	7,210.18	51,695.40	-44,485.22	13.95%
380 · Special Station Projects	0.00	9,575.00	-9,575.00	0.0%
63000 · Station & Grounds - Other	9.86			
Total 63000 · Station & Grounds	12,963.51	81,648.74	-68,685.23	15.88%
64000 · Fire Prevention				
404 · Community Education	0.00	250.00	-250.00	0.0%
408 · NFPA Publications	0.00	200.00	-200.00	0.0%
410 · Code Books	0.00	400.00	-400.00	0.0%
Total 64000 · Fire Prevention	0.00	850.00	-850.00	0.0%
65000 · Emergency Preparedness				
506 · Alert Radio System	0.00	250.00	-250.00	0.0%
Total 65000 · Emergency Preparedness	0.00	250.00	-250.00	0.0%
70000 · Administration				
604 · Workers' Comp	0.00	131,128.00	-131,128.00	0.0%
606 · Insurance (except W. Comp)				
606-1 · Liability	0.00	92,619.00	-92,619.00	0.0%
606-2 · Property Insurance	0.00	0.00	0.00	0.0%
606-3 · Deadly Weapon Insurance	0.00	0.00	0.00	0.0%

Foresthill Fire Protection District
 Budget vs. Actual
 July through August 2025
 16.6% FY Elapsed

	<u>Jul - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
606-4 · Pollution Insurance	0.00	0.00	0.00	0.0%
606-5 · Cyber Insurance	0.00	0.00	0.00	0.0%
606-6 · Crime Insurance	0.00	0.00	0.00	0.0%
606 · Insurance (except W. Comp) - Other	0.00	0.00	0.00	0.0%
Total 606 · Insurance (except W. Comp)	0.00	92,619.00	-92,619.00	0.0%
608 · WPCFCA	0.00	360.00	-360.00	0.0%
610 · Assmt. Coll Charges - Measure B	0.00	8,697.31	-8,697.31	0.0%
612 · Assmt. Coll Charges - Measure M	0.00	4,463.55	-4,463.55	0.0%
616 · Election Charges	0.00	0.00	0.00	0.0%
618 · Property Tax Collection Fees	0.00	10,911.60	-10,911.60	0.0%
619 · County Admin Contract	0.00	8,689.00	-8,689.00	0.0%
620 · Postal & Shipping Charges	0.00	250.00	-250.00	0.0%
622 · Specialized Printing	0.00	1,500.00	-1,500.00	0.0%
624 · Copier Lease	383.96	2,305.00	-1,921.04	16.66%
626 · Office Equipment & Toner	163.62	1,000.00	-836.38	16.36%
628 · Meeting Expenses	120.85	450.00	-329.15	26.86%
630 · Office Supplies & Services	236.61	2,000.00	-1,763.39	11.83%
632 · Legal Fees	0.00	6,000.00	-6,000.00	0.0%
634 · CPA Annual Audit	0.00	11,350.00	-11,350.00	0.0%
636 · Incident Report License SFTWR	5,790.00	6,000.00	-210.00	96.5%
638 · Accounting Expenses	1,480.00	2,100.00	-620.00	70.48%
640 · Payroll Processing Fees	617.19	3,500.00	-2,882.81	17.63%
642 · Information Technology	2,954.34	13,000.00	-10,045.66	22.73%
644 · Target Solution Online Training	0.00	0.00	0.00	0.0%
646 · SCHED/Payroll Software	0.00	2,400.00	-2,400.00	0.0%
648 · Promotional Testing Expense	0.00	0.00	0.00	0.0%
652 · Ambulance Refunds	5,241.91	0.00	5,241.91	100.0%
656 · Banking Fees	18.42	360.00	-341.58	5.12%
658 · SSV Service Fees	0.00	1,150.00	-1,150.00	0.0%
662 · Ambulance Billing Fees	1,755.23	35,600.00	-33,844.77	4.93%
664 · GEMT - QAF	0.00	0.00	0.00	0.0%
666 · GEMT - Admin Fees (Sac Metro)	0.00	0.00	0.00	0.0%
670 · LAFCO	0.00	4,249.14	-4,249.14	0.0%
672 · Background Investigations	509.00	5,000.00	-4,491.00	10.18%
674 · Intl. Fire Chiefs Assoc. Dues	0.00	300.00	-300.00	0.0%
676 · Advertising	195.00	300.00	-105.00	65.0%
678 · Employee Recognition	0.00	100.00	-100.00	0.0%
680 · Adobe Acrobat Pro Subscrip.	0.00	250.00	-250.00	0.0%
682 · Recruitment - Hiring	0.00	0.00	0.00	0.0%
684 · Community CPR Program	0.00	500.00	-500.00	0.0%
686 · Part Time CQI Coordinator	0.00	15,000.00	-15,000.00	0.0%
Total 70000 · Administration	19,466.13	371,532.60	-352,066.47	5.24%

Foresthill Fire Protection District
 Budget vs. Actual
 July through August 2025
 16.6% FY Elapsed

	<u>Jul - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
72000 · Support Services				
702 · Fire Engine Repairs				
703 · Engine 88 (OES)	0.00	0.00	0.00	0.0%
704 · Brush 90-50905	21,664.08	0.00	21,664.08	100.0%
705 · Brush 88-050906	497.01	0.00	497.01	100.0%
706 · Engine 90-82495	18.56	0.00	18.56	100.0%
707 · Water Tender 89-51200	327.65	0.00	327.65	100.0%
708 · BATT 88-77885	1,342.77	0.00	1,342.77	100.0%
710 · Utility 88-77939	12.84	0.00	12.84	100.0%
712 · OES 4614	0.00	0.00	0.00	0.0%
714 · Command 8800	37.06	0.00	37.06	100.0%
715 · Grass 89	83.84			
702 · Fire Engine Repairs - Other	105.47	15,000.00	-14,894.53	0.7%
Total 702 · Fire Engine Repairs	<u>24,089.28</u>	<u>15,000.00</u>	<u>9,089.28</u>	<u>160.6%</u>
730 · Fire Engine Tires	2,993.39	5,500.00	-2,506.61	54.43%
740 · Ambulance Repairs				
741 · Medic 90-96074	17,229.78	0.00	17,229.78	100.0%
742 · Medic 88-03116	450.00	0.00	450.00	100.0%
743 · Medic 89-01747	1,064.95	0.00	1,064.95	100.0%
740 · Ambulance Repairs - Other	0.00	6,750.00	-6,750.00	0.0%
Total 740 · Ambulance Repairs	<u>18,744.73</u>	<u>6,750.00</u>	<u>11,994.73</u>	<u>277.7%</u>
750 · Ambulance Tires	0.00	3,500.00	-3,500.00	0.0%
751 · Preventative Maint.-Ambulance	105.47	4,500.00	-4,394.53	2.34%
762 · Radio Equipment				
01 · Radio Program/Repairs	0.00	1,000.00	-1,000.00	0.0%
762 · Radio Equipment - Other	46.28	0.00	46.28	100.0%
Total 762 · Radio Equipment	<u>46.28</u>	<u>1,000.00</u>	<u>-953.72</u>	<u>4.63%</u>
764 · Fire Extinguisher Service	45.00	700.00	-655.00	6.43%
766 · Ladder Testing	0.00	1,000.00	-1,000.00	0.0%
768 · Call Notice System	0.00	500.00	-500.00	0.0%
770 · Bauer Compressor Maint	0.00	1,671.33	-1,671.33	0.0%
772 · SCBA Repair	0.00	1,000.00	-1,000.00	0.0%
774 · Jaws Service	0.00	2,000.00	-2,000.00	0.0%
776 · Cardiac Monitor	0.00	3,974.20	-3,974.20	0.0%
780 · Fuel	5,331.10	30,000.00	-24,668.90	17.77%
784 · Annual Pump Test	0.00	2,000.00	-2,000.00	0.0%
788 · FHF Share of Grants	0.00	0.00	0.00	0.0%
790 · Lucas Device Annual Service	0.00	6,200.00	-6,200.00	0.0%
794 · Power Cot Maintenance	0.00	0.00	0.00	0.0%
798 · Generator Service	0.00	1,500.00	-1,500.00	0.0%
800 · SCBA/RIC Flow Testing	0.00	1,500.00	-1,500.00	0.0%
810 · Annual Knox License	0.00	721.00	-721.00	0.0%

Foresthill Fire Protection District
 Budget vs. Actual
 July through August 2025
 16.6% FY Elapsed

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Total 72000 · Support Services	51,355.25	89,016.53	-37,661.28	57.69%
81000 · Capital Purchases	0.00	55,861.50	-55,861.50	0.0%
82000 · Capital Improvements	1,052.24	116,000.00	-114,947.76	0.91%
Total Expense	389,337.82	2,765,801.50	-2,376,463.68	14.08%

Foresthill Fire Protection District
Treasury and Bank Account Balances

	<u>Balance</u>	
11000 · Cash in Treasury		
11100 · General Fund	1,184,517.25	AS OF 7/31/2025
11110 · Capital Fund	28,575.95	AS OF 7/31/2025
11300 · Contingency	50,000.00	AS OF 8/31/2025
11112 · Capital Improvement Fund	134,756.23	AS OF 8/31/2025
11400 · Vacation & Sick Reserve	82,876.51	AS OF 7/31/2025
<u>Total 11000 · Cash in Treasury</u>	<u>1,480,725.94</u>	
12000 · Bank - WF Operating Acct	64,089.56	AS OF 8/31/2025
Total Wells Fargo Bank	64,089.56	
TOTAL	<u><u>1,544,815.50</u></u>	

FIRE CHIEF REPORT

District Information

Staffing

- We currently have three Firefighter Paramedic vacancies as of Sept. 8th.
- Firefighter/Paramedic application process is continually open, and we are actively recruiting and holding interviews.

Incident Responses

- Total calls for service for the month of July in 2025 were 89 and 68 for the month of August
- Last year at this time – July was 94 and August was 86
- 46 of the 68 calls were EMS
- Ambulance Transports for August of 2025 – 27

Training

- 239.50 hours for the month of August.
- Monthly Training with the JOA is on-going.
- Received and set up our new Ventilation Prop in the yard of Porter Garage.
- Asst. Chief Martin, 8801, is on board and has been initiating training with the crews.

Community Risk Reduction

- August Inspections - 11 (1 LPG Rough, 1 Sprinkler Rough, 7 Defensible Space, 1 Plan Check, 1 Plan Review and 1 Annual Assembly). Approximately 95% completed with our State Mandated Inspections.

Community Interactions

- Heritage Festival was well attended

Fleet

- Type 3 Remount – Is back in quarters and in service.
- Brush 88 is in need of a Pump Throttle.

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

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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

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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

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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):

Line	Item Description	<i>Budgeted</i>		Responsible
		2024-2025	2025-2026	
1	Measure M proceeds	\$415,585.30	\$446,354.92	
2	Measure B proceeds	\$837,155.20	\$869,730.52	
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14				
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Explanation/Justification:

#	
1	Voter approved tax measure - 2004
2	Voter approved tax measure - 2019
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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):

Line	Item Description	Actual		Responsible
		2024-2025	2025-2026	
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		
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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):

Line	Item Description	Actual		Responsible
		2024-2025	2025-2026	
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	
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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
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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</i>		<i>Responsible</i>
		<i>2024-2025</i>	<i>2025-2026</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):

Line	Item Description	Actual 2024-2025	2025-2026	Responsible	
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 Reimburseable	\$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):

Line	Item Description	Actual 2024-2025	2025-2026	Responsible
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 build training/ventilation props
13	Training Course Funds - \$750/FT employee - District approved class(es) + additional funds for training,
14	Contract instructor for hands on training
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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):

Line	Item Description	Actual 2024-2025	2025-2026	Responsible
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	
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Explanation/Justification:

#	Explanation/Justification
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
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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
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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				
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Explanation/Justification:

#	Description
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
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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</i>		<i>Responsible</i>
		<i>2024-2025</i>	<i>2025-2026</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	
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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
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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):

Line	Item Description	Actual 2024-2025	2025-2026	Responsible
1	AM Alert Radio Station	\$1,662.38	\$250.00	
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Explanation/Justification:

#	Description
1	Unforecasted additional AM Radio expenses
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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):

Line	Item Description	Actual 2024-2025	2025-2026	Responsible
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 - Measure B	\$0.00	\$8,697.31	
5	Assessment collection fee - Measure 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):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>
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
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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):

Line	Item Description	Actual		Responsible
		2024-2025	2025-2026	
1		\$0.00	\$0.00	
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Explanation/Justification:

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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):

Line	Item Description	Actual		Responsible
		2024-2025	2025-2026	
1	Type III Remount Financing (Payment 3 of 7)	\$55,861.50	\$55,861.50	
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Explanation/Justification:

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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	
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Explanation/Justification:

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1	General Fund Reserve Contribution
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STAFF REPORT

DATE: Sept. 8, 2025

TO: Board of Directors

FROM: Fire Chief Dennis Martin

SUBJECT: Purchase of StarLink

RECOMMENDATION:

The Board of Directors to approve the purchase of Starlink and needed equipment for use within apparatus.

BACKGROUND:

We currently have an ongoing issue with connectivity within our ambulances and apparatus within our district. The connectivity will assist us in transmitting EKG information to the hospitals and will also be needed when we institute Tablet Command. We have tried various Cell service companies, AT&T, Verizon and T-Mobile. All of these companies fall short and provide minimal cell service. There are numerous areas with no cell service in our district. We have field tested Starlink with great success throughout our response area.

ALTERNATIVES:

Continue to utilize cell service coverage which will delay the transmission of EKG's to the hospitals which delays patient treatment.



STAFF REPORT

DATE: Sept. 8, 2025

TO: Board of Directors

FROM: Fire Chief Dennis Martin

SUBJECT: Purchase of StarLink

FISCAL IMPACTS:

Starlink Mini's (5) \$2,579.31

Trio Flatmount + 12V Cable (5) \$1,528.13

Refurbished iPad \$699.71

iPad Case & Mount \$500.00

Monthly Charge (\$165. x 5) \$825.00

Monthly Charge/Reimbursement for Asst. Chief Martin \$165.00

Total of \$6,297.15

Recurring Monthly Charge of \$825.00

Recurring Monthly Charge/Reimbursement of \$165.00 for Asst. Chief Martin as he will use his personal Starlink and iPad

Currently paying \$189.95 for Hot Spots on the apparatus



Foresthill Fire Protection District

P.O. Box 1099 Foresthill, CA 95631

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

www.foreshillfire.org

STAFF REPORT:

September 11, 2025

To: Board of Directors

FR: Shonne Elgin

RE: RESOLUTION NO. 2025-08 2025/2026 APPROPRIATION LIMIT (GANN LIMIT)

Each FY the Placer County Auditor-Controller's office calculates the District's appropriations limit for the Foresthill Fire Protection District. Each year the Board of Directors must adopt a Resolution approving the limit as determined by the Auditor-Controller's Office and indicate whether or not the appropriations limit of the previous fiscal year was exceeded.

State Constitution Limits State and Local Appropriations. Proposition 4 (1979) added Article XIII B to the Constitution, which established an appropriations limit on the state and most local governments. These limits are also referred to as "Gann Limits" in reference to one of the measure's coauthors. The fundamental purpose of the Gann Limit is to keep real (inflation adjusted) per person government spending under 1978-79 levels. The measure requires that a complex series of calculations be performed each year to compare appropriations to the limit. If in two consecutive years the state has revenues that cannot be appropriated because of the limit—meaning the state has "excess revenues"—the Constitution requires the excess to be split between taxpayer rebates and additional Proposition 98 spending.

The GANN Limit for FY 2024/2025 was NOT exceeded. We came in \$404,191.00 under our limit.

The GANN Limit for Foresthill Fire for FY 2025/2026 is \$ 2,503,297.00.



Foresthill Fire Protection District

P.O. Box 1099 Foresthill, CA 95631
Office: (530) 367-2465 Fax: (530) 367-3498
www.foresthillfire.org

DISTRICT BOARD
RICHARD HERCULES
PRESIDENT
JOHN MICHELINI
VICE PRESIDENT
CHRIS REAMS
DIRECTOR
DERRICK PERRY
DIRECTOR
KEITH DRONE
DIRECTOR

DENNIS MARTIN
FIRE CHIEF

RESOLUTION No. 2025-08

RESOLUTION TO ESTABLISH THE FORESTHILL FIRE PROTECTION DISTRICT'S APPROPRIATION (GANN) LIMIT FOR FISCAL YEAR 2025-2026

Whereas, California Constitution Article XIII-B establishes and imposes appropriation limitation on various governmental entities, which provision is supplemented by California Government Code Section 7900 and following, which includes special districts within the definition of local agency, and which provisions require each local agency to establish by resolution its appropriation limit for each fiscal year, and;

Whereas, the Board of Directors of the Foresthill Fire Protection District, an entity of local government and a special district, wishes and intends to establish its appropriation limit for fiscal year 2025-2026;

Now, Therefore, be it hereby Resolved and Ordered, by the Board of Directors of the Foresthill Fire Protection District as follows:

1. That the appropriation limit for this District for the fiscal year 2025-2026 is hereby established to be and is set in the amount of **2,503,297.00** as calculated by the Auditor-Controller of Placer County.
2. That there are no excess revenues subject to return.

APPROVED, PASSED AND ADOPTED by the Board of Directors of the Foresthill Fire Protection District at a Regular Meeting on the eleventh day of September, 2025, by the following roll call vote:

AYES: _____

NOES: _____ ABSENT: _____

Richard Hercules, President

Attest: _____
Patrice Metz, Board Secretary



MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

DATE: **August 18, 2025**

TO: **Independent Special Districts of Placer County**

FROM: **Andrew C. Sisk, Auditor-Controller**

SUBJECT: **Fiscal Year 2025/2026 Gann Appropriations Limit**

The calculation of your District's Gann appropriations limit for fiscal year 2025/2026 is attached. The change in population within Placer County, as provided by the State Department of Finance, and the change in the California per capita personal income, obtained from the State Department of Finance's website, are the factors used to calculate your Gann appropriations limit.

If you have any questions, please contact Joe Alire (jalire@placer.ca.gov, 530-889-4198) or Debbie Chan (dchan@placer.ca.gov, 530-889-4180).

Attachment

**GANN APPROPRIATIONS LIMIT
FORESTHILL FIRE DISTRICT (Fund 32801)**

1986/87 Base Year Limitation (Prop 111 7/1/90)

\$ 98,367

Fiscal Year	Personal Income or Assessed Value on NRC Factor ^(*)	Population Factor	Ratio of Change	Appropriations Limit
2016/17	1.0537	1.0096	1.0638	\$ 849,183
2017/18	1.0369	1.0176	1.0551	895,973
2018/19	1.0367	1.0166	1.0539	944,266
2019/20	1.0404	1.0185	1.0596	1,000,544
2019/20 Measure B Parcel Tax Code				738,207
2019/20 Adjusted Limitation				1,738,751
2020/21	1.0459	1.0195	1.0663	1,854,022
2021/22	1.0573	1.0150	1.0732	1,989,661
2022/23	1.0755	1.0037	1.0795	2,147,798
2023/24	1.0444	1.0021	1.0466	2,247,871
2024/25	1.0368	1.0067	1.0437	2,346,208
2025/26	1.0644	1.0024	1.0670	2,503,297

Note: The Appropriations Limit is calculated pursuant to Article XIII B, Section 8(e) (2) of the State Constitution.

(*) This factor is based on the greater of the change in per capita personal income or the change in assessed value attributable to non-residential new construction legislated in Proposition 111.



MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

DATE: **August 18, 2025**

TO: **Independent Special Districts of Placer County**

FROM: **Andrew C. Sisk, Auditor-Controller**

SUBJECT: **Gann Appropriations Limit Verification for FYE 2024/2025**

We have measured (verified) the Gann appropriations limit for the fiscal year ended June 30, 2025, to assist you in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution. The accompanying Limitations of Government Appropriations worksheet is based on actual revenues recognized during the fiscal year ended June 30, 2025. The result revealed that your entity met the requirements of Article XIII B, Section 1.5 of the California Constitution for the fiscal year ended June 30, 2025.

If you have any questions, please contact Joe Alire (jalire@placer.ca.gov, 530-889-4198) or Debbie Chan (dchan@placer.ca.gov, 530-889-4180).

Attachment

FORESTHILL FIRE (Fund 32801)
GANN INITIATIVE - PROP 111
LIMITATIONS OF GOVERNMENT APPROPRIATIONS
PURSUANT TO ARTICLE XIII B OF THE STATE CONSTITUTION

FY 2024/2025

<u>REVENUE SOURCE</u>	<u>TAX REVENUE</u>	<u>NON-TAX REVENUE</u>
Taxes	\$ 1,904,684	\$ -
HOPTR	3,084	-
Planning and Engineering Services	-	243
Sanitation Services - Other	-	16,875
Institutional Care and Services	-	632,667
Collections - Revenue Services	-	(1,347)
Fire Services	-	4,902
Other Fees and Charges	-	49,412
Donations	-	22,000
Miscellaneous	-	159,596
Subtotal	<u>1,907,768</u>	<u>884,348</u>
Interest Allocation %	68.33%	31.67%
Total Interest Revenue	50,123	50,123
Interest Allocation to Tax and Non-Tax Revenues	<u>34,249</u>	<u>15,874</u>
Total Revenue Subject to Gann Appropriations Limit	1,942,017	<u>\$ 900,222</u>
Gann Appropriations Limit for FYE 2024/2025	<u>2,346,208</u>	
Amount (Over)/Under the Gann Appropriations Limit	<u>\$ 404,191</u>	

Proceeds of taxes which exceed the limit in one year may be carried over to the succeeding year. The portion of carried-over revenue which cannot be included within the following year's limit is considered excess revenue and must be returned within the next two fiscal years.