



PLACER HILLS FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

Established 1949

Alex Harvey

Peter Hills

Fred Lofrano

Russell McCray

Mark Wright

RESOLUTION NO. 2023-07

A RESOLUTION ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2023-2024

WHEREAS: The Board of Directors of the Placer Hills Fire Protection District is fiscally responsible for the budget for the Fire District and;

WHEREAS: The Board of Directors has reviewed and approved the Final Budget for Fiscal Year 2023-2024

NOW THEREFORE BE IT RESOLVED by the Board of Directors of the Placer Hills Fire Protection District that the District Administrator is authorized and directed to file a copy of the Final Budget with the Placer County Auditor-Controller.

NOW THEREFORE BE IT FURTHER RESOLVED that the Placer County Auditor Controller is authorized and directed to input the 2023-2024 budgeted amounts for Fund FD32803 and Fund FD32804.

PASSED AND ADOPTED by the Board of Directors of the Placer Hills Fire Protection District this twenty-fifth day of October 2023, by the following vote on roll call:

AYES: HARVEY, HILLS, LOFRANO, MCCRAY, WRIGHT

NOES: 0

ABSENT: 0

APPROVED:

Peter Hills, President

ATTEST:

Mark Wright, Secretary

**Placer Hills Fire District
FINAL BUDGET FY 2023-2024**

	Budget 22/23	Actual 22/23	Prelim 23/24	Final 23/24	
Revenue					
42010 Rental income	19,500	18,290	19,500	19,200	
Taxes					
40010 Current Secured Property	1,398,216	1,394,407	1,464,127	1,459,382	County
40020 Property Tax Impounds	0	94	0	0	
40040 Railroad Unitary Property	1,322	1,322	1,322	1,369	County
40050 Unitary Non-Unitary	23,379	23,893	23,379	25,308	County
40060 Current Unsecured Prprty	29,953	29,730	29,953	31,615	County
40070 Delinquent Secured		-28			
40090 Delinquent Unsecured	0	575	0	0	
40100 Current Supplemental	36,618	64,311	36,618	35,738	County
40110 Delinquent Supplemental	30	23	100		
40180-RC0240 Timber tax	0	0	0	0	
40180 PHDFEE	385,980	385,980	404,893	408,429	4.9%
Total Taxes	1,875,497	1,900,306	1,960,392	1,961,842	
Non-operating Revenue					
42010 Investment income	1,850	26,983	12,000	15,000	Increased
Total Non-operating Revenue	1,850	26,983	12,000	15,000	
Intergovernmental Revenue					
44350 Homeowners Tax Relief	8,077	8,241	8,250	7,813	
Total Intergovernmental Revenue	8,077	8,241	8,250	7,813	
Charges for Services					
46030 Direct Charges					
46030 PHDFEE 2004	317,073	317,073	332,610	335,493	4.9%
46030 MEASURE A	1,025,249	1,025,249	1,056,007	1,054,560	3%
Total 46030 Direct Charges	1,342,323	1,342,323	1,388,617	1,390,053	
46350 Fire Services					
Strike Team Deployments	300,000	298,285	100,000	100,000	
Cal Fire requested resources	5,000	13,479	5,000	5,000	
Total 46350 Fire Services	305,000	311,764	105,000	105,000	
46360 Other Fees and Charges					
JOA Staffing reimbursement	0	9,252	10,000	10,000	
Adminstrative Services	313,310	313,310	330,682	330,682	NEW, RYN
Code Inspection Fees	25,000	33,670	25,000	25,000	
Response recovery fees	2,500	365	2,500	2,500	
Total 46360 Other Fees and Charges	340,810	356,597	368,182	368,182	
Total Charges for Services	1,988,133	2,010,684	1,861,799	1,863,235	
48030 Miscellaneous Revenues					
Fleet Services	0	1,430	0	0	
48030 Miscellaneous Revenues - O	14,000	17,200	5,000	5,000	
48030 Miscellaneous Revenues	14,000	23,262	5,000	5,000	
49080 Capital Assets	318,997	222,462	318,997	338,997	Rescue,loan,Sts
49080 Capital Equipment	50,000	46,332	60,000	60,000	Tablet Command
47010 Donations	9,800	200	200	200	

**Placer Hills Fire District
FINAL BUDGET FY 2023-2024**

	Budget 22/23	Actual 22/23	Prelim 23/24	Final 23/24	
Grants	0	7,356	0	0	
Total Revenue	4,285,854	4,264,117	4,246,137	4,271,287	
Expense					
Pension Obligation Bond					
Debt service payment interest	19,175	19,175	17,561	8,371	
Debt service payment principal	53,000	53,000	54,614	63,804	
Total Pension Obligation Bond	72,175	72,175	72,175	72,175	
Future Apparatus Replacement	250,000	211,772	250,000	250,000	
Future Equipment replacement	50,000		50,000	50,000	
Future Facilities Improvements	75,000		75,000	75,000	
Reconciliation Discrepancies		-116			
Bank Service Charges	500	335	500	500	
Building Improvements					
Station Improvements	50,000	38,680	20,000	20,000	Bathroom 86
Parking Lot Improvements	50,000	5,738	10,000	10,000	St 86/85
Total Building Improvements	100,000	44,418	30,000	30,000	
Dues and Subscriptions	1,500	3,035	3,050	3,050	CSFA
Election Costs	750	750	750		
Fire Prevention	4,500	3,011	4,500	4,500	
Gas, Diesel and Oil	60,000	53,479	60,000	60,000	
Insurance					
Disability Insurance	100,328	100,328	125,410	125,410	25% increase
Liability Insurance	29,074	34,074	40,000	38,236	Actual
Total Insurance	129,402	134,402	165,410	163,646	
Lease Payments					
St. 86 lease	5,000	5,000	5,250	5,250	
Copier	4,750	4,298	4,750	4,750	
Total Lease Payments	9,750	9,298	10,000	10,000	
Legal Fees	15,000	1,611	15,000	15,000	
Medical	20,000	17,873	20,000	20,000	
Miscellaneous	1,000	10,407	1,000	1,000	
Office	6,000	6,083	6,000	6,000	
Incident Deployment Allowance	0	2,970	0	0	
Intern Stipend	0	2,422	0	0	
Payroll Expenses					
JOA staffing	0	22,381	12,000	15,000	
Benefits					
CalPERS retirement	187,500	190,837	210,000	210,000	16.45%, P 10.85%
CalPERS UAL annual contribution	31,000	30,996	1,300	1,300	Annual Fee
Health/Dental/Life benefits	226,000	269,487	282,000	282,000	
457 Deferred Compensation	100,200	68,580	70,000	70,000	
Total Benefits	544,700	559,900	563,300	563,300	
Wages					

**Placer Hills Fire District
FINAL BUDGET FY 2023-2024**

	Budget 22/23	Actual 22/23	Prelim 23/24	Final 23/24	
Administration	342,375	352,668	350,000	350,000	Admin help
Full-time permanent	1,200,000	1,241,646	1,350,000	1,350,000	
Apprentices	0	52	0	0	
Limited Term Firefighters	185,000	222,081	215,500	215,500	6 seasonals
Part-time	40,000	3,383	3,500	3,500	
Overtime	245,000	396,575	287,500	287,500	
Out of Class	500	1,742	500	500	
Strike Teams	160,000	139,629	95,000	95,000	
Mechanic	35,000	33,196	35,000	35,000	
Paid Sick Leave	1,500	1,567	1,500	1,500	
Total Wages	2,209,375	2,392,538	2,338,500	2,338,500	
Payroll Taxes	36,000	46,726	36,000	36,000	
Disability Payments	15,000	26,037	2,000	2,000	
Unemployment Insurance	3,000	3,411	3,000	4,000	
Payroll Expenses - Other	0	-38	0	0	
Total Payroll Expenses	2,808,075	3,050,955	2,954,800	2,958,800	
Planned Expenditure					
Grant Expenditures	0	27,557	0	0	
Safety Equipment	18,600	16,391	12,000	12,000	
Planned Assets					
Administration Building	66,661	66,049	66,039	66,936	
Equipment	50,000	46,332	50,000	50,000	Tablet command
Apparatus					
P22-6008 Rescue Truck	170,000	0	170,000	180,000	
Vehicles staff/tracked	64,000	59,659	0	0	
Smeal 2023				10,000	
Smeal 2020 Pumper	52,336	52,336	52,336	52,336	
Total Apparatus	286,336	111,995	222,336	242,336	
Total Planned Assets	402,997	224,377	338,375	359,272	
Total Planned Expenditure	421,597	268,325	350,375	371,272	
Professional Fees	44,500	48,038	33,000	40,000	
Repairs and Maintenance					
PPE repairs and maintenance	4,000	673	2,500	2,500	
Facilities					
Admin offices	13,500	15,200	15,000	15,000	
St 84 maintenance	35,000	18,422	5,000	5,000	
St 85 maintenance	5,500	5,035	5,500	5,500	
St 86 maintenance	20,000	25,509	6,000	6,000	
Facility Maintenance	4,000	992	0	0	
Total Facilities	78,000	65,157	31,500	31,500	
Equipment Repairs					
Apparatus Equipment	10,000	11,328	10,000	10,000	
Equipment Maintenance	3,000	0	0	0	
Apparatus Maintenance	60,000	90,602	60,000	60,000	

**Placer Hills Fire District
FINAL BUDGET FY 2023-2024**

	Budget 22/23	Actual 22/23	Prelim 23/24	Final 23/24	
Equipment Repairs	73,000	101,930	70,000	70,000	
Total Repairs and Maintenance	155,000	167,760	104,000	104,000	
Station Supplies & Tools	7,000	4,022.50	7,000	5,000	
Strike Team Expenses	5,000	15,302	5,000	5,000	
Tax Collections					
Parcel tax collections	16,927	17,283	17,935	17,985	Actual
SB2557 Prop tax Admin costs	24,852	24,852	25,000	25,507	County
Total Tax Collections	41,779	42,135	42,935	43,492	
Training and Fitness	25,000	23,673	25,000	25,000	
Uniform Costs	16,000	10,119	15,000	15,000	
Utilities	56,000	59,864	60,000	60,000	
Volunteer Awards	1,500		1,500	1,500	
Total Expense	4,377,028	4,264,117	4,361,995	4,389,935	
Net Revenue	-91,174	0	-115,858	-118,648	
Interest Income	0	0	0	0	
	0	0	0	0	
	0	0	0	0	
Net Revenue	-91,174	0	-115,858	-118,648	
Beginning Balance	1,915,709	1,915,709	1,915,709	1,915,709	
Ending Balance	1,824,535	1,915,709	1,799,852	1,797,062	
	FY 22/23		FY 23/24		
Apparatus Depreciation Fund	52,336	Smeal 2020 pi	52,336		
		New Smeal			
	59,659	Rescue	170,000		
	111,995	Total	222,336		
Equipment Depreciation Fund	50,000	Tablet commæ	60,000		
Facilities Depreciation Fund	66,049	Admin	66,661		
	44,418	St Improvmen	30,000		
	110,467	Total	96,661		

**PLACER HILLS FIRE DISTRICT
FINAL BUDGET FY 2023-2024
FD32804 MITIGATION**

	FY 22/23 Budget	Actual 22/23	Prelim 23/24	Final 23/24
Revenue				
RC2940 Mitigation Fees				
Mitigation Fees	50,000.00	72,107.08	64,000	63,375
Winchester Fees	65,000.00	74,023.32	64,255	64,000
42010 Investment Income	150.00	1,245.22	1,000	1,000
Total RC2940 Mitigation Fees	115,150.00	147,375.62	129,255	128,375
Total Income	115,150.00	147,375.62	129,255	128,375
Expense				
GL54440 Building/Improvements				
SC5190 Training Facility	20,000.00		10,000	10,000
SC5190 Admin Building interest	5,357.30	3,621.30	5,357	2,729
SC5190 Admin Building Principal	61,560.00	63,310.00	61,560	63,310
Total GL54440 Building/Improvements	86,917.30	66,931.30	76,917	76,039
GL54460 Fixed Assets				
SC5270 Staff Vehicle				
SC4770 Smeal engine interest	4,472.57	3,025.88	1,535	1,535
SC4710 Smeal engine principal	47,864.07	49,310.76	50,801	50,801
Total GL54460 Fixed Assets	52,336.64	52,336.64	52,337	52,336
Total Expense	139,253.94	119,267.94	129,254	128,375
Net Revenue	-24,103.94	28,107.68	1	0
Beginning Balance	46,153.00	46,153.00	74,261	74,261
Ending Balance	22,049.06	74,260.68	74,262	74,261



PLACER HILLS-NEWCASTLE-PENRYN FIRE PROTECTION DISTRICTS

STAFF REPORT

To:	Board of Directors, Placer Hills Fire Protection District
From:	Finance Committee
By:	Gillian Lofrano, District Manager
Date:	September 27, 2023
Subject:	Final Budget for Fiscal Year 2023-2024

Background

The District's Preliminary Operating, Mitigation and Debt Service Fund Budgets for Fiscal Year (FY) 2024 were adopted on June 28, 2023. As required, final budgets must be adopted no later than September 30th of each year. The preliminary budgets were reviewed on September 20, 2023 by the District's Finance Committee. The following adjustments are recommended.

Discussion

The FY 2024 **operating budget** with proposed amendments is attached.

Operating revenues have been increased \$25,150 (from \$4,246,137 to \$4,271,287) from the preliminary budget. This increase reflects revenues from the depreciation funds for the certification for the Rapid Extrication Module Support (REMS) and additional equipment/stripping for the new Smeal Engine. Minor adjustments were made to the property tax revenue which reflect the Placer County projections.

Operating expenses have been increased \$27,940 (from \$4,361,995 to \$4,389,935) from the preliminary budget. This increase reflects the REMS certification, and the new engine expenses. The loan for the new engine will be reflected in FY 2025.

Minor adjustments were made to the FY 2024 **mitigation budget** to reflect the actual cost of the loan payments.

The Committee discussed some other potential needs for the district:

1. Full-time mechanic.
2. Assistant Chief

Recommendation

The Committee recommends adoption of Resolution 2023-07 which approves the **final operating and mitigation budgets** for FY 2024.