



# PLACER HILLS FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS

Established 1949

Alex Harvey

Fred Lofrano

Russell McCray

Nicole Paskey

Mark Wright

## NOTICE of a REGULAR MEETING and AGENDA

Thursday, June 11, 2026 at 6 p.m.

17020 Placer Hills Road, Unit 2A, Meadow Vista CA 95722

1. Call to Order, Pledge of Allegiance and Roll Call
2. Agenda Approval; Board action may be taken on any item on this agenda.
3. Minutes Approval; Prior meeting(s) minutes:
4. Public Comment; Persons may address the Board on matters not on the agenda. Topics should be of jurisdictional interest to the Fire District. Please limit your comments to 5 min. as the Board is not permitted to take any action on non-agenda items.
5. Correspondence (not covered in agenda items):
6. Information Items:
  - a. Fire Chief report
  - b. Operations report
  - c. Prevention report
  - d. Placer Hills Firefighters Association report:
  - e. Sierra Nevada Firefighters (Local 3800) report
  - f. Board Committee reports:
    - i. Finance Committee: Lofrano and McCray
    - ii. Ad Hoc Committee for reorganizations: Harvey and Paskey
7. Discussion and Action Items:
  - a. Status on Placer County Local Hazard Mitigation Plan update for 2026 and CWPP Community Wildfire Prevention Plan
  - b. Approve the budget update and monthly expenses (action)
  - c. Board to consider and approve a meeting date for the July board meeting (action)
  - d. Consider and approve the second reading of an amended Controlled Substance Accountability Policy (action)
  - e. Consider and approve a second reading of a Fund Balance Policy (action)
  - f. Consider and approve a second reading of a Investment Policy (action)
  - g. Consider and approve the second reading of the updated Lexipol polices (action)
  - h. Consider and approve a memorandum or understanding between Midway Heights County Water District and Placer Hills Fire Protection District (action)
  - i. Consider and approve an Agreement Extension for Administrative Services with Penryn Fire Protection District, for 3 months (action)
  - j. Consider and approve the Placer County Auditor-Controller's agreement for services for Fiscal Year 2026-2027 at a cost of \$10,656 (action)
  - k. Consider and approve paying Gillian Lofrano for the computation and submission of special taxes for FY 2026-2027 in the amount of \$6,500 (action)
  - l. Consider and Adopt Resolution No. 2026-06 Adjusting the Special Taxes by a Cost-of-Living Increase of 3.5% and 3% increase for Measure A for Fiscal Year 2026-2027 (action)

*PO Box 350 Meadow Vista CA 95722 (530) 878-0405 [www.placerhillsfire.org](http://www.placerhillsfire.org)*

Note: Placer Hills Fire District is committed to ensuring that persons with disabilities are provided the resources to participate fully in its public meetings. Please contact the District Office at (530) 878-0405 in advance of the meeting to enable the District to arrange reasonable accommodations for participation in the meeting. Except for records that are exempt from disclosure under the California Public Records Act, agendas and other writings relating to this agenda and meeting which are distributed to the Board Members prior to or at this meeting are available to the public.

- m. Consider and Adopt Resolution No. 2026-07 Requesting the Collection of Charges on the Tax Roll for Fiscal Year 2026-2027 (action)
  - n. Consider and Adopt Resolution No. 2026-08 approving the Preliminary Budget for Fiscal Year 2026-2027 (action)
8. Director's comments; This time is designated for Directors to:
- a. Report on activities of interest to the District which the Director is engaged in or is considering. No action will be taken on these items at this meeting.
  - b. Request item(s) for inclusion in subsequent meetings, or request a Special Meeting.
  - c. Reminder of the next Board meeting (regular or special) date, time and location.
9. Adjournment

***Next meeting: TBD***

# BOARD OF DIRECTORS

PLACER HILLS FIRE PROTECTION DISTRICT  
P.O. Box 350, Meadow Vista, CA 95722  
(530) 878-0405 Fax (530) 878-0959  
[www.placerhillsfire.org](http://www.placerhillsfire.org)



Alex Harvey  
Fred Lofrano  
Russell McCray  
Nicole Paskey  
Mark Wright

## MINUTES OF THE REGULAR MEETING: May 14, 2026

17020 Placer Hills Rd. Suite 2A, Meadow Vista

1. Call to order; Flag salute; Roll call:

Director Harvey convened the regular meeting at 6:00 p.m.

Directors in attendance: Harvey, Lofrano, McCray, Paskey and Wright

Directors absent: N/A

Staff in attendance: Chief Gow, Assistant Chief Slusher, Fire Marshal D'Ambrogi, Division Chief Williamson, and District Manager Armstrong.

2. Agenda approval:

Director Wright moved to approve the agenda. Director Lofrano seconded the motion which passed 5 to 0.

3. Approval of the minutes:

Director McCray moved to approve the minutes. Director Wright seconded the motion which passed 5 to 0

4. Public Comment: N/A

5. Correspondence (not covered in Agenda items below): Director Harvey reported that the Penryn board members have requested a 3-month extension on the admin agreement, to allow for the new board to get in place. Director Harvey shared this item will be brought forward to next month's board meeting. Director Harvey also reported that NCS DIA will be providing its members a dividend again this year.

6. Information Items:

a. Fire Chief Report – Chief Gow

- i. Recently learned that that the downstairs renter, at admin, will be vacating in July
- ii. Ad-hoc committee met from the Directors group to plan the direction of the group and to discuss next steps.
- iii. South Placer is going back for an election in November, they've started their PR process
- iv. Cooperation with the City of Auburn is going well

b. Operations Report – Chief Slusher

- i. Response statistics provided in the board packet, being presented in a new format, call volume is as expected
- ii. South Placer gave Newcastle Fire a 1999 Westates Type 1 fire engine
- iii. Sub-JOA; initially focused on administrative processes and now working on operations, including standardizations
- iv. Have 2 individuals in the background process for Engineer/Paramedic positions

c. Prevention Report – Chief Williamson

- i. Completed 3 plans, 3 hydro/rough, 3 finals, and 2 propane line.
- ii. A few public education events scheduled for the future

d. Placer Hills Firefighters Association report: Pioneer Day coming up, first Sunday in June

e. Local 3800: N/A

f. Board Committee reports:

- i. Finance Committee: N/A
- ii. Ad hoc Committee for reorganizations: N/A

7. Discussion and Action Items:

a. Status on Placer County Local Hazard Mitigation Plan update for 2026 and CWPP Community Wildfire Prevention Plan

Fire Marshal D'Ambrogi reported that the Local Hazard Mitigation Plan draft is with Cal-OES and then will come to the individual boards for approval. Projects are being sent in to the consultant for the CWPP, an in-person meeting is scheduled for May 21<sup>st</sup> at 6:00pm to review the CWPP with the public. The Evacuation and Transportation Resiliency Plan is moving forward, assembling the collected information.

b. Approve the budget update and monthly expenses (action)

Director Paskey motions to approve the budget update and monthly expenses. Director McCray seconded the motion, which passed 5-0.

c. Consider and approve a new Master Service Agreement with LunaTech (action)

District Manager Armstrong reported that this agreement is for the upgraded services that were previously approved in the amended budget. Director Lofrano motions to approve the master service agreement with LunaTech. Director Wright seconded the motion, which passed 5-0.

d. Consider and approve a memorandum of understanding between Midway Heights County Water District and Placer Hills Fire Protection District (action)

Chief Gow reported that we are still waiting for the finalized draft and requested for this item to be put off until next month.

e. Consider and approve authorizing the Fire Chief to execute a memorandum of understanding with South Placer Fire for Tablet Command Services (action)

Chief Slusher reported that we have been part of the agreement with Tablet Command, under South Placer, for a few years. Our agency has been requesting an MOU to outline the billing methodology. Requesting the Fire Chief to execute as we are still waiting on an amendment to combine Newcastle and Placer Hills. Director McCray motions to approve authorizing the Fire Chief to execute a memorandum of understanding with South Placer Fire for Tablet Command Services. Director Wright second the motion, which passed 5-0.

f. Consider and approve the first reading of an amended Controlled Substance Accountability Policy (action)

Chief Slusher reported that this amendment is being brought forward to be consistent with our current processes. Director Paskey motions to approve the first reading of an amended Controlled Substance Accountability Policy. Director Lofrano seconded the motion, which passed 5-0.

g. Consider and approve a first reading of a Fund Balance Policy (action)

District Manger Armstrong reported this is one of the policies that the auditor requested we complete. Director Lofrano motions to approve the first reading of a Fund Balance Policy. Director Wright seconded the motion, which passed 5-0.

h. Consider and approve a first reading of a Investment Policy (action)

District Manager Armstrong reported this is also a policy that the auditor request we complete. Director Wright motions to approve the first reading of a Investment Policy. Director Lofrano seconded the motion, which passed 5-0.

i. Consider and approve the first reading of the updated Lexipol policies (action)

Chief Gow reported this action finalizes everything that has been moved into Lexipol and some minor changes to existing policies. Director Wright motions to approve the first reading of the Lexipol policies. Director Paskey seconded the motion, which passed 5-0.

j. Select and approve the board members of the newly reorganized district (action)

Director Harvey reported that he is taking his name out of consideration for the new board. Director Harvey nominates Directors Lofrano, McCray and Paskey for the reorganized board of directors. Director Wright seconded the motion, which passed 5-0.

k. Consider and adopt Resolution No. 2026-05 Implementing the reorganization of the district (action)

District Manager reported that the resolution addresses the details of the reorganization implementation; effective date of July 1<sup>st</sup>, earlier transition of staff and the board members that are joining the reorganized board. Director Wright motions to adopt Resolution No. 2026-05 Implementing the reorganization of the district. Director Lofrano seconded the motion, which passed 5-0.

8. Directors' comments:

a. Report on activities of interest to the District which the Director is engaged in or is considering. No action will be taken on these items at this meeting.

Director Wright shared that the main reason we didn't hold meetings on Wednesdays previously was because of his schedule and now it will no longer be a conflict as he will not be joining the new board.

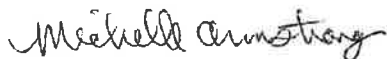
b. Request item(s) for inclusion on subsequent meetings, or request a Special Meeting.

c. Reminder of next Board meeting(s): Regular Meeting on June 11, 2026.

9. Adjournment:

There being no further business, the meeting was adjourned at 6:50pm.

Respectfully submitted by:



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Michelle Armstrong, District Manager

**Placer Hills Fire District**  
**Revenues and Expenses Budget vs. Actual**  
July 1, 2025 through June 4, 2026

	Jul 1, '25 - Jun 4, 26	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Revenue</b>			
Proceeds of Asset Sale	3,300.00	14,500.00	22.8%
42010 Rental income	21,010.00	22,920.00	91.7%
<b>Taxes</b>			
40010 Current Secured Property	1,522,073.90	1,586,481.00	95.9%
40040 Railroad Unitary Property	1,485.75	1,564.00	95.0%
40050 Unitary Non-Unitary	29,329.92	30,874.00	95.0%
40060 Current Unsecured Prprty	33,824.60	34,773.00	97.3%
40090 Delinquent Unsecured	576.92	0.00	100.0%
40100 Current Supplemental	16,431.33	34,610.00	47.5%
40110 Delinquent Supplemental	70.82	0.00	100.0%
40180-RC0240 Timber tax	0.06	0.00	100.0%
40180 PHFD FEE	417,432.81	439,403.00	95.0%
<b>Total Taxes</b>	2,021,226.11	2,127,705.00	95.0%
<b>Non-operating Revenue</b>			
42010 Investment income	45,257.76	45,000.00	100.6%
<b>Total Non-operating Revenue</b>	45,257.76	45,000.00	100.6%
<b>Intergovernmental Revenue</b>			
44350 Homeowners Tax Relief	6,561.32	7,567.00	86.7%
<b>Total Intergovernmental Revenue</b>	6,561.32	7,567.00	86.7%
<b>Charges for Services</b>			
46030 Direct Charges			
46030 PHFD FEE 2004	342,918.16	360,966.00	95.0%
46030 MEASURE A	1,060,144.37	1,115,941.00	95.0%
<b>Total 46030 Direct Charges</b>	1,403,062.53	1,476,907.00	95.0%
46350 Fire Services			
Cal Fire requested resources	1,536.68	5,000.00	30.7%
<b>Total 46350 Fire Services</b>	1,536.68	5,000.00	30.7%
46360 Other Fees and Charges			
JOA Staffing reimbursement	18,726.59	17,500.00	107.0%
Administrative Services	235,277.50	373,500.00	63.0%
Code Inspection Fees	16,375.00	18,500.00	88.5%
Response recovery fees	954.00	2,500.00	38.2%
<b>Total 46360 Other Fees and Charges</b>	271,333.09	412,000.00	65.9%
<b>Total Charges for Services</b>	1,675,932.30	1,893,907.00	88.5%
<b>48030 Miscellaneous Revenues</b>			
Fleet Services	12,568.51	20,000.00	62.8%
48030 Miscellaneous Revenues - Other	64,847.71	66,000.00	98.3%
<b>Total 48030 Miscellaneous Revenues</b>	77,416.22	86,000.00	90.0%
47010 Donations	0.49	200.00	0.2%
<b>Grants</b>			
California Fire Foundation	23,000.00	23,000.00	100.0%
EMS improvement Fund	12,140.70	12,141.00	100.0%
<b>Total Grants</b>	35,140.70	35,141.00	100.0%
<b>Total Revenue</b>	3,885,844.90	4,232,940.00	91.8%
<b>Total Income</b>	3,885,844.90	4,232,940.00	91.8%
<b>Gross Profit</b>	3,885,844.90	4,232,940.00	91.8%
<b>Expense</b>			

**Placer Hills Fire District**  
**Revenues and Expenses Budget vs. Actual**  
July 1, 2025 through June 4, 2026

	Jul 1, '25 - Jun 4, 26	Budget	% of Budget
Pension Obligation Bond	72,175.00	72,175.00	100.0%
<b>Building Improvements</b>			
Admin Improvements	1,994.79	2,000.00	99.7%
<b>Total Building Improvements</b>	1,994.79	2,000.00	99.7%
Dues and Subscriptions	560.00	2,000.00	28.0%
Fire Prevention	2,780.01	3,700.00	75.1%
Gas, Diesel and Oil	43,705.98	55,000.00	79.5%
Insurance	242,395.00	245,078.00	98.9%
Lease Payments	10,262.95	10,500.00	97.7%
Legal Fees	17,027.71	17,500.00	97.3%
Medical	10,094.16	15,500.00	65.1%
Miscellaneous	1,747.11	3,500.00	49.9%
Office	10,263.98	11,000.00	93.3%
<b>Payroll Expenses</b>			
JOA staffing	61,476.04	0.00	100.0%
Benefits			
CalPERS retirement	228,650.16	271,450.00	84.2%
CalPERS UAL annual contribution	62,326.00	62,326.00	100.0%
Health/Dental/Life benefits	290,537.12	293,000.00	99.2%
457 Deferred Compensation	153,783.28	170,525.00	90.2%
<b>Total Benefits</b>	735,296.56	797,301.00	92.2%
Wages			
51010 Salaries and Wages	1,667,602.59	2,112,684.00	78.9%
51030 Extra Help	77,503.10	59,473.00	130.3%
51120 Uniform Allowance	23,850.00	27,300.00	87.4%
51040 Overtime	553,640.56	295,000.00	187.7%
<b>Total Wages</b>	2,322,596.25	2,494,457.00	93.1%
51220 Payroll Taxes	41,615.00	46,350.00	89.8%
51370 Disability/Absence Com	107,560.67	0.00	100.0%
Unemployment Insurance	0.00	4,000.00	0.0%
<b>Total Payroll Expenses</b>	3,268,544.52	3,342,108.00	97.8%
<b>Planned Expenditure</b>			
Grant Expenditures			
CA Fire Foundation	23,000.00	23,000.00	100.0%
EMS Improvement Fund	12,140.70	12,141.00	100.0%
<b>Total Grant Expenditures</b>	35,140.70	35,141.00	100.0%
Safety Equipment	2,979.13	4,000.00	74.5%
<b>Planned Assets</b>			
Equipment	0.00	14,500.00	0.0%
Apparatus			
Smeal 2024	82,189.32	82,189.00	100.0%
Command vehicle	9,971.22	115,000.00	8.7%
<b>Total Apparatus</b>	92,160.54	197,189.00	46.7%
<b>Total Planned Assets</b>	92,160.54	211,689.00	43.5%
<b>Total Planned Expenditure</b>	130,280.37	250,830.00	51.9%
Professional Fees	81,830.64	80,750.00	101.3%
Repairs and Maintenance			
PPE repairs and maintenance	488.09	2,500.00	19.5%

**Placer Hills Fire District**  
**Revenues and Expenses Budget vs. Actual**  
 July 1, 2025 through June 4, 2026

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	<u>Jul 1, '25 - Jun 4, 26</u>	<u>Budget</u>	<u>% of Budget</u>
Facilities	23,900.79	26,000.00	91.9%
Equipment Repairs	43,051.81	70,000.00	61.5%
<b>Total Repairs and Maintenance</b>	<b>67,440.69</b>	<b>98,500.00</b>	<b>68.5%</b>
Station Supplies & Tools	4,491.62	6,000.00	74.9%
Tax Collections	47,042.71	47,043.00	100.0%
Training and Fitness	17,154.49	20,000.00	85.8%
Uniform Costs	2,849.91	8,000.00	35.6%
Utilities	71,688.83	80,550.00	89.0%
Volunteer Awards	2,801.47	3,000.00	93.4%
<b>Total Expense</b>	<b>4,107,131.94</b>	<b>4,374,734.00</b>	<b>93.9%</b>
<b>Net Ordinary Income</b>	<b>-221,287.04</b>	<b>-141,794.00</b>	<b>156.1%</b>
<b>Net Income</b>	<b>-221,287.04</b>	<b>-141,794.00</b>	<b>156.1%</b>

Placer Hills Fire District

6/4/2026 3:45 PM

Register: Placer County Treasury

From 05/06/2026 through 06/04/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
05/06/2026			Revenue:48030 Miscel...	Deposit		432.32	2,153,072.98
05/11/2026			-split-	Deposit		1,585.00	2,154,657.98
05/11/2026	To Print	Adjustments - Payable	Accounts Payable	FY24-25 JE#6 ...	10,323.68		2,144,334.30
05/11/2026	To Print	City of Auburn	Accounts Payable		1,186.32		2,143,147.98
05/11/2026	To Print	Entenmann-Rovin Co.	Accounts Payable		863.12		2,142,284.86
05/11/2026	To Print	G & T Truck Repair	Accounts Payable		145.84		2,142,139.02
05/11/2026	To Print	Harris Industrial Gases	Accounts Payable	Account 1399	76.25		2,142,062.77
05/11/2026	To Print	JE Adjustment	Accounts Payable	FY 23-24 JE #6	298.47		2,141,764.30
05/11/2026	To Print	Kelly Spicers Faciliti...	Accounts Payable		298.31		2,141,465.99
05/11/2026	To Print	Meadow Vista Hard...	Accounts Payable	Acct 2405n	21.44		2,141,444.55
05/11/2026	To Print	Meadow Vista Water...	Accounts Payable		198.80		2,141,245.75
05/11/2026	To Print	PG & E	Accounts Payable	Acct 45044653...	279.93		2,140,965.82
05/11/2026	To Print	Principal Life	Accounts Payable		2,867.13		2,138,098.69
05/11/2026	To Print	State Board of Equali...	Accounts Payable		300.00		2,137,798.69
05/11/2026	To Print	T-Mobile	Accounts Payable	993933274	191.10		2,137,607.59
05/11/2026	To Print	William L Adams PC	Accounts Payable		1,566.00		2,136,041.59
05/15/2026	To Print	CoPower	Accounts Payable		331.40		2,135,710.19
05/15/2026	To Print	Fire Apparatus Soluti...	Accounts Payable		672.95		2,135,037.24
05/15/2026	To Print	Hunt & Sons, Inc	Accounts Payable	Account # 89473	1,401.04		2,133,636.20
05/15/2026	To Print	Kone	Accounts Payable		180.63		2,133,455.57
05/15/2026	To Print	PG & E	Accounts Payable	Acct 45044653...	1,347.13		2,132,108.44
05/15/2026	To Print	Recology Auburn Pla...	Accounts Payable	Accounts 0421...	339.82		2,131,768.62
05/15/2026	To Print	US Bank Equipment ...	Accounts Payable	Acct 36187600	360.28		2,131,408.34
05/15/2026	2023-653		Payroll Expenses:5137...		125,218.45		2,006,189.89
05/22/2026			-split-	Deposit		649.50	2,006,839.39
05/22/2026	To Print	AT&T	Accounts Payable		167.29		2,006,672.10
05/22/2026	To Print	John Lippold	Accounts Payable		470.00		2,006,202.10
05/22/2026	To Print	Kelly Spicers Faciliti...	Accounts Payable		263.27		2,005,938.83
05/22/2026	To Print	Optimum	Accounts Payable		140.00		2,005,798.83
05/22/2026	To Print	UnitedHealthcare Ins...	Accounts Payable		149.18		2,005,649.65
05/22/2026	To Print	US Bank	Accounts Payable		6,201.06		1,999,448.59
05/29/2026	To Print	Cal PERS Health	Accounts Payable		25,178.22		1,974,270.37
05/29/2026	To Print	Culligan of Sacramen...	Accounts Payable	Account 833170	232.37		1,974,038.00
05/29/2026	To Print	Hunt & Sons, Inc	Accounts Payable	Account # 89473	1,174.07		1,972,863.93
05/29/2026	To Print	John Lippold	Accounts Payable		835.00		1,972,028.93
05/29/2026	2023-654		Payroll Expenses:5137...		123,879.99		1,848,148.94
06/04/2026			-split-	Deposit		2,375.00	1,850,523.94
06/04/2026	To Print	Foresthill FPD	Accounts Payable		7,051.19		1,843,472.75
06/04/2026	To Print	Harris Industrial Gases	Accounts Payable	Account 1399	78.65		1,843,394.10
06/04/2026	To Print	Hills Flat Lumber Co...	Accounts Payable	Account 6844	39.30		1,843,354.80

Placer Hills Fire District

6/4/2026 3:45 PM

Register: Placer County Treasury

From 05/06/2026 through 06/04/2026

Sorted by: Date, Type, Number/Ref

<b>Date</b>	<b>Number</b>	<b>Payee</b>	<b>Account</b>	<b>Memo</b>	<b>Payment C</b>	<b>Deposit</b>	<b>Balance</b>
06/04/2026	To Print	Kaden E Ahlberg {In...	Accounts Payable		255.00		1,843,099.80
06/04/2026	To Print	KP Research Service...	Accounts Payable		3,080.00		1,840,019.80
06/04/2026	To Print	Meadow Vista Hard...	Accounts Payable	Acct 2405n	87.86		1,839,931.94
06/04/2026	To Print	Meadow Vista Water...	Accounts Payable		191.45		1,839,740.49
06/04/2026	To Print	North State Tire Co., ...	Accounts Payable		360.09		1,839,380.40
06/04/2026	To Print	PG & E	Accounts Payable	Acct 45044653...	382.65		1,838,997.75
06/04/2026	To Print	Principal Life	Accounts Payable		2,726.67		1,836,271.08
06/04/2026	To Print	T-Mobile	Accounts Payable	993933274	191.10		1,836,079.98
06/04/2026	To Print	US Bank Equipment ...	Accounts Payable	Acct 36187600	490.30		1,835,589.68

**PLACER HILLS FIRE MITIGATION**  
**Revenues and Expenses Budget vs. Actual**  
**July 1, 2025 through June 4, 2026**

	Jul 1, '25 - Jun 4, 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>PG700022 Mitigation Fees</b>				
<b>Revenues</b>				
<b>Mitigation Fees</b>	110,640.22	110,000.00	640.22	100.6%
<b>Total Revenues</b>	110,640.22	110,000.00	640.22	100.6%
<b>42010 Investment Income</b>	1,982.67	1,000.00	982.67	198.3%
<b>Total PG700022 Mitigation Fees</b>	112,622.89	111,000.00	1,622.89	101.5%
<b>Total Income</b>	112,622.89	111,000.00	1,622.89	101.5%
<b>Expense</b>				
<b>GL52260 Misc Expense</b>	19,482.91	24,750.00	-5,267.09	78.7%
<b>GL54460 Fixed Assets</b>				
<b>2024 Smeal Principal</b>	69,681.89	72,618.00	-2,936.11	96.0%
<b>2024 Smeal Interest</b>	12,507.43	9,571.00	2,936.43	130.7%
<b>Total GL54460 Fixed Assets</b>	82,189.32	82,189.00	0.32	100.0%
<b>Total Expense</b>	101,672.23	106,939.00	-5,266.77	95.1%
<b>Net Income</b>	<b>10,950.66</b>	<b>4,061.00</b>	<b>6,889.66</b>	<b>269.7%</b>

## Controlled Substance Accountability

### 505.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the procedures for the supply, use, and accountability of controlled substances administered by the district.

#### 505.1.1 DEFINITIONS

Definitions related to this policy include:

**Controlled substance** - A drug, substance, or immediate precursor listed in any schedule of the federal Controlled Substances Act.

**Licensed Designated Paramedic** - A paramedic who receives a designated paramedic license from the California State Board of Pharmacy (Business and Professions Code § 4202.5).

**Medical Director** - A licensed physician or surgeon designated by a county or joint powers agreement to provide medical control and assure medical accountability of the EMS system (Health and Safety Code § 1797.202).

**Unit** - Any ambulance, transport unit, or fire response apparatus.

**Main Vault** - Primary vault used for narcotic storage and restock.

**Station Reserve Vault** - Vault used to secure narcotics when apparatus is taken out of service.

**Apparatus Vault** - Vault used to store narcotics for patient care.

### 505.2 POLICY

It is the policy of the District to ensure the availability of the proper medications for emergencies and to comply with all applicable local, state, and federal regulations governing the supply, use, and accountability of all controlled substances.

SSV 710 Management of Controlled Substances: <https://www.ssvems.com/wp-content/uploads/2020/05/710.pdf>

### 505.3 STORAGE AND INVENTORY

To prevent the unauthorized access of controlled substances during an incident, the controlled substances must either be in direct possession of a paramedic or locked either an electronic safe with pin code, or behind two manual locks. (exterior compartment or cab door excluded)

The Emergency Medical Services (EMS) supervisor will determine the secured emergency pharmaceutical supplies container to be utilized on vehicles that contain controlled substances. Controlled substances should be stored in the secured emergency pharmaceutical supplies container any time the unit is parked and unattended.

# Placer Hills-Newcastle Fire District

## Joint Fire District Policy Manual

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### *Controlled Substance Accountability*

All personnel authorized to handle controlled substances shall follow this procedure unless prior written permission to deviate is obtained from Assistant Chief of Operations or the authorized designee:

- (a) All controlled substances are to be secured by district members in the designated secured emergency pharmaceutical supplies container provided by the District.
- (b) At each shift change, an incoming and outgoing paramedic shall, in each other's presence, inspect the quantities, the integrity of the containers, and the expiration dates of the controlled substance inventories. Each paramedic shall attest to the quantity available by printing and signing his/her full name on a controlled substance daily report. At no time shall an individual enter a name or signature on behalf of another person.
- (c) If the inventory of any controlled substance results in a discrepancy, the paramedics must immediately attempt to reconcile the amount missing. If the discrepancy cannot be reconciled, immediate notification shall be made to the Company Officer, the Battalion Chief, and the Assistant Chief of Operations. The Assistant Chief of Operations shall be responsible for the completion and submission of the online DEA Form 106, Report of Theft or Loss of Controlled Substances (21 CFR 1301.76).
- (d) If the unit is dispatched to an incident before the daily inventory occurs, the inventory and reconciliation shall be done as soon as practicable upon returning to the station. If the outgoing paramedics have already left the station, one on-duty paramedic and the Company Officer from the on-duty shift may conduct the inventory and reconciliation process.
- (e) In the event that a paramedic works two consecutive shifts on the same unit, the inventory shall be performed by the paramedic and witnessed and verified by another paramedic assigned to the station, a Company Officer, or an on-duty shift member.
- (f) A complete record of the disposition and location of all controlled substances shall be maintained on an online tracking system such as Vector Solutions Check it. The controlled substance record shall be made available for random inspection and review by the Assistant Chief of Operations and local, state, or federal regulatory representatives to ensure compliance.

### **505.3.1 STANDARD CONTROLLED SUBSTANCE INVENTORY**

- (a) The standard complement of controlled substances shall be established by the Assistant Chief of Operations or the authorized designee and Compliant with SSV policy.
- (b) Any modification to the standard complement of controlled substances shall be justified and approved by the Assistant Chief of Operations or the authorized designee.
- (c) The supply of controlled substances will be obtained from the districts main vault.
- (d) Only a medical director, a pharmacist, or a paramedic is authorized to remove controlled substances from the main vault and shall be observed by another

# Placer Hills-Newcastle Fire District

## Joint Fire District Policy Manual

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### *Controlled Substance Accountability*

authorized second person. Both individuals shall record their participation by signature or use of biometric identifiers. When controlled substances are removed from the main vault for the purposes or apparatus restock the following shall be recorded:

1. Unit identification number and Pre-Hospital Care Report (PCR) number
  2. The incident number
  3. Any additional pertinent information may be entered into the comments field
- (e) When a controlled substance is received, the paramedic receiving the drug must immediately secure the drug into the secured apparatus vault.

### **505.3.2 REQUIREMENTS SPECIFIC TO NARCOTIC VAULTS**

The medical director and either the designated pharmacist or the licensed designated paramedic shall develop, adopt, and maintain policies and procedures about the operation of the vaults, including inventory controls, training, storage, and security of controlled substances and dangerous devices, and safeguards to limit access (Business and Professions Code § 4119.01).

The District shall restrict access to the vaults to members licensed by the state and authorized by statute. A record of each access to the vaults containing the information required by Business and Professions Code § 4119.01, as well as all records used to compile an inventory reconciliation report, shall be maintained for three years in a readily retrievable form.

### **505.4 CONTROLLED SUBSTANCE ADMINISTRATION AND DOCUMENTATION**

- (a) Only paramedics shall administer controlled substances. Each time a controlled substance is administered to a patient, the drug, dose, and administration route shall be documented on the PCR in compliance with local EMS agency guidelines. In addition, the following information shall be recorded on the controlled substance disposition and restock record:
1. Date of administration
  2. Incident number associated with the event
  3. PCR number
  4. Patient's full first and last name (when known)
  5. Drug and dose administered
  6. Printed first and last name and signature of the paramedic who administered the controlled substance
  7. Date and source of the medication resupply
- (b) If the entire amount of a controlled substance is not administered by the district paramedic, the paramedic shall contact the on-duty Battalion Chief as soon as practical to waste the unused controlled Substance. The Battalion Chief shall witness the proper disposal of the remaining amount. The Battalion Chiefs signature must be obtained on the controlled substance disposition and restock record.

# Placer Hills-Newcastle Fire District

## Joint Fire District Policy Manual

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### *Controlled Substance Accountability*

- (c) When a controlled substance is restocked, the following information shall be entered on the controlled substance disposition and restock record on the line immediately below the corresponding patient information:
  - 1. The date
  - 2. The restock source
  - 3. The printed full name and signature of the paramedic who restocked the controlled substance into the secured emergency pharmaceutical supplies container

#### **505.4.1 ADDITIONAL DOCUMENTATION FOR TRANSFERS**

If a paramedic transfers the care of a patient to a transporting paramedic prior to the administration of the entire dosage of a controlled substance, any remaining controlled substance shall not be provided to the transporting paramedic. If additional medication is needed after the patient care transfer, the controlled substance shall be used from the inventory of the transporting paramedic.

#### **505.5 CONTROLLED SUBSTANCE SUPPLY AND RESUPPLY**

- (a) The Assistant Chief of Operations shall submit a completed DEA Form 222 to the designated district supplier to order controlled substances in order to maintain established levels.
- (b) Upon receipt of the controlled substance from the supplier, the Assistant Chief Of Operations shall inventory the controlled substance received to ensure that the type and quantities ordered match the type and quantities received and are reflected on the corresponding DEA Form 222 (21 CFR 1305.12; 21 CFR 1305.13).
- (c) The Assistant Chief of Operations and a district Paramedic will immediately place the controlled substance in the main vault and ensure that inventory is reconciled with any electronic data files. The main vault may be restocked only by the medical director, a pharmacist, or a licensed designated paramedic (Business and Professions Code § 4119.01). Both the Assistant Chief and the district Paramedic will provide their signature on the controlled substances tracking record.
- (d) The Assistant Chief of Operations will inventory the main vault weekly to ensure the existing inventory is reconciled with any electronic data files. The record of these inventories is to be printed and maintained as provided in the records retention schedule and for a minimum of three years (21 CFR 1304.04; Business and Professions Code § 4119). A monthly inventory and inventory reconciliation meeting the requirements of Business and Professions Code § 4119.01 shall be conducted by the medical director, designated pharmacist, or Assistant Chief of Operations. Any inventory losses shall be reported to the Board of Pharmacy within seven days of the identification of the loss.
- (e) Any inventory or reconciliation discrepancies shall immediately be brought to the attention of the employees' direct supervisor through the chain of command until the fire Chief has been notified. A DEA Form 106, Report of Theft or Loss of Controlled Substances, shall be completed and submitted, if required (21 CFR 1301.76).

# Placer Hills-Newcastle Fire District

## Joint Fire District Policy Manual

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### *Controlled Substance Accountability*

#### **505.5.1 UNIT RESUPPLY**

When controlled substance resupply is needed by a unit, the company officer will contact the Assistant Chief of Operations. The district unit and the Assistant chief of operations will resupply the unit

Resupply from a non-district unit is not authorized. If the care of a patient is transferred to a non-district unit, the administering paramedic will obtain the resupply from the district's main vault with the Assistant Chief of Operations.

#### **505.6 ACCOUNTING FOR EXPIRED OR DAMAGED CONTROLLED SUBSTANCES**

Controlled substances due to expire or that are damaged may be replaced as follows:

- Note the expiration date or damage, the date of replacement, and the source of restock on the District's controlled substance disposition and restock record.
- Place the expired drug or damaged container in the supplied envelope and label with the type of drug, dosage, unit identifier, and name of the paramedic who returned the drug and the date.
- Put the envelope in the locked main supply vault to be disposed.
- Record the exchange of a damaged or expired controlled substance using the district's automated inventory control unit.

This process may also be used to replace controlled substances due to expire.

Only a medical director, pharmacist, Assistant Chief of Operations, or licensed designated paramedic may remove outdated controlled substances or dangerous devices from the main Vault. Any items removed shall be disposed by the following method.

1. The Assistant Chief Of operations will coordinate disposal of expired or damaged medications with another licensed paramedic.
2. All expired or damaged medications will be removed from the main vault and open and drawn into a syringe and wasted in the approved waste/disposal container. (ie destroyer rx)
3. Once all expired or damaged medications are destroyed the Assistant Chief of Operations will sign both copies of the DEA FORM 41 with their name and signature next to the "Destroyed by" section of the FORM.
4. The rest of the DEA FORM 41 will be completed.
5. The licensed paramedic will print their name and proved their signature next to the "witnessed by" on the same DEA form 41.
6. The online controlled substances log shall be updated and a copy of the destroyed narcotics log will be shall be attached to the DEA form 41.

#### **505.7 ACCOUNTABILITY**

The EMS supervisor should:

- (a) Review the controlled substance daily reports and the controlled substance disposition and restock records monthly for completeness, compliance with

# Placer Hills-Newcastle Fire District

## Joint Fire District Policy Manual

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### *Controlled Substance Accountability*

established procedure, consistency with the data entered, comparison to the signatures on file, and any other issues that may require follow-up or investigation.

- (b) Create, complete, maintain, and annually update the district's-controlled substances log signature log.
- (c) Randomly inspect controlled substance daily reports and the controlled substance disposition and restock records on units for completeness, compliance with established procedure, consistency with the data entered, comparison to the signatures on file, and any other issues that may require follow-up or investigation.
- (d) Ensure copies of controlled substance daily reports and the controlled substance disposition and restock records are maintained as provided in the records retention schedule and for a minimum period of three years (21 CFR 1304.04; Business and Professions Code § 4119).
- (e) Any individual that identifies any deviation from this policy must notify their direct supervisor.



# PLACER HILLS FIRE PROTECTION DISTRICT

## POLICY MANUAL

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Assigned Fund Balance – Amounts that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor committed. (Cannot assign an amount if it would result in a deficit unassigned fund balance amount). Intent should be expressed by the Board or Fire Chief who has been delegated the authority to assign amounts to be used for specific purposes. Assigned fund balance can be used to eliminate a project budgetary deficit in the subsequent year’s budget. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed.

Unassigned Fund Balance – This is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts in the General Fund are technically available for any allowable government purpose. The General Fund should be only fund that reports a positive unassigned fund balance amount. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending or specific purposes for which amounts had been restricted, committed or assigned.

### **POLICY**

#### **CLASSIFICATION of FUND BALANCES**

1. District staff is authorized to evaluate existing fund balance classification and reclassify them in accordance with GASB Statement No. 54 for implementation effective the fiscal year end.
2. For funds that are determined to fall within “Committed Fund Balance” classification, the Board of Directors shall adopt a resolution before fiscal year end to establish or re-establish the specific purpose for the funds. Committed Fund Balance must be re-established annually before fiscal year end.

GASB 54 Classification	Specifications	Examples
Non-spendable Fund Balance	Not in spendable form; legally or contractually required to be maintained intact	Inventories Prepaid Amounts Advances to Other Funds
Restricted Fund Balance	Constrained for a specific purpose, changed only with consent of outside party; legally enforceable	Grants Bond Proceeds
Committed Fund Balance	Established by Board of Directors for specified purpose (by resolution); must be established before fiscal year end; requires	General Reserve Accumulated Capital Outlay

# PLACER HILLS FIRE PROTECTION DISTRICT POLICY MANUAL

	Board action to appropriate; commitment survives budget	
Assigned Fund Balance	Established by Board of Directors or Fire Chief; less formal (minutes, memo, purchase order, budget document); may be established after fiscal year end; may expire at any time by any action	General Fund Transfers Outs Capital Projects Purchase Orders Encumbrances Delegated authority to amend budgets, contracts or purchase orders
Unassigned Fund Balance	Residual fund balance after deducting non-spendable, restricted, committed and assigned fund balance	Only the General Fund can report positive unassigned fund balance

## ASSUMPTIONS

1. It is assumed that restricted amounts to be spent before unrestricted fund balance when an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned and unassigned) amounts are available
2. This Policy assumes that unrestricted fund balance, committed, assigned and then unassigned amounts in that order will be spent when expenditure is incurred for a purpose or which amounts in any of those unrestricted fund balance classifications could be used.





# PLACER HILLS-NEWCASTLE-PENRYN FIRE PROTECTION DISTRICTS

## STAFF REPORT

**To:** Board of Directors, Placer Hills Fire Protection District  
**From:** Ian Gow, Fire Chief  
**By:** Michelle Armstrong, District Manager  
**Date:** May 14, 2026  
**Subject:** Lexipol Policies

On April 29, 2026, a list of policies was distributed to the board to review within Lexipol. This list includes policies that were either newly added, amended, or moved over from the previous policy manual. Board to consider approving the following policies;

- |   |  |
|---|--|
| 100 Fire Service Authority                                  | 315 Wildland Firefighting                                  |
| 200 Organizational Structure                                | 316 Trench Rescues   |
| 214 Payroll Policy  | 318 Safely Surrendered Baby Law                            |
| 215 Electronic Payments and Checks                          | 319 Abandoned Infants                                      |
| 216 Petty Cash Management                                   | 321 News Media Relations                                   |
| 217 Physical Asset Management                               | 322 Scene Preservation                                     |
| 219 Americans with Disabilities Act (ADA) Compliance        | 323 Child Abuse Reporting                                  |
| 220 Limited English Proficiency Services                    | 324 Disposition of Valuables                               |
| 300 Incident Management                                     | 325 Performance of Duties                                  |
| 301 Emergency Response                                      | 326 Adult Abuse  |
| 302 Fire Ground Accountability                              | 327 Traffic Collisions                                     |
| 304 Urban Search and Rescue (USAR)                          | 328 Line-of-Duty Death Investigations                      |
| 305 Tactical Withdrawal                                     | 329 National Emergency Response Information System (NERIS) |
| 306 Response Time Standards                                 | 330 Volunteer Program                                      |
| 308 Atmospheric Monitoring for Carbon Monoxide              | 331 Ride-Along Program                                     |
| 309 Staging   | 332 Grocery Shopping On-Duty                               |
| 310 High-Rise Incident Management                           | 336 Unmanned Aerial Systems                                |
| 311 Elevator Entrapments                                    | 337 Incident Deployment Rules of Engagement                |
| 312 Elevator Restrictions During Emergencies                | 402 Fire Investigations                                    |
| 313 Swiftwater Rescue and Flood Search and Rescue Responses | 405 Public Educations                                      |
| 314 Confined Space Rescue Response                          | 406 Fireworks Displays                                     |
|   | 409 Juvenile Firesetter Referrals                          |
|   | 410 Fire Watch Services                                    |



## PLACER HILLS-NEWCASTLE-PENRYN FIRE PROTECTION DISTRICTS

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500 Pre-Hospital Care Reports	1033 Temporary Modified Duty Assignments
505 Controlled Substance Accountability	1040 Family and Medical Leave
606 National Incident Management System (NIMS) Training	1048 Sick Leave
700 Use of District-Owned and Personal Property	1101 Emergency Power
701 Personal Communication Devices	1500 Discriminatory Harassment (Neutral Draft)
708 Public Alerts	
710 Non-Official Use of District Property	
711 District Use of Social Media	
712 Body-Worn Cameras	
800 Records Management	
801 Release of Records	
803 Patient Medical Record Security and Privacy	
900 Illness and Injury Prevention Program	
901 Cal/OSHA Inspections	
902 Cal/OSHA Notification of Injury, Illness, or Death	
903 High-Visibility Safety Vests	
905 Apparatus/Vehicle Backing	
906 Heat Illness Prevention Program	
907 Respiratory Protection Program	
909 Health and Safety Officer	
910 Vehicle Safety Belts	
911 Fire Station Safety	
912 Ground Ladder Testing	
913 District Issued PPE Selection, Care and Maintenance	
914 Uniform and Personal Protective Equipment Use	
915 Hazardous Energy Control	
916 Hazard Communication	
917 Personal Firearms	
918 Roadway Incident Safety	
1004 Classification Specifications	
1012 Discriminatory Harassment	
1022 Physical Fitness	
1023 Critical Incident Stress Debriefing	

**AGREEMENT EXTENSION  
BY AND BETWEEN  
PLACER HILLS FIRE PROTECTION DISTRICT  
AND  
PENRYN FIRE PROTECTION DISTRICT  
(Joint Administrative Services)**

**THIS AGREEMENT EXTENSION FOR JOINT ADMINISTRATIVE SERVICES** (“Agreement”) is entered into, by and between the Placer Hills Fire Protection District (“Placer Hills”) and the Penryn Fire Protection District (“Penryn”).

This agreement extends the terms of the previous agreement, with a start date of July 1, 2025, through September 30, 2026.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

**Penryn Fire Protection District**

Date: \_\_\_\_\_, 20\_\_

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Its: \_\_\_\_\_

**Placer Hills Fire Protection District**

Date: \_\_\_\_\_, 20\_\_

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Its: \_\_\_\_\_



## COUNTY OF PLACER

## OFFICE OF THE AUDITOR-CONTROLLER

ANDREW C. SISK, CPA  
Auditor-Controller  
E-mail: [asisk@placer.ca.gov](mailto:asisk@placer.ca.gov)

NICOLE C. HOWARD, CPA  
Assistant Auditor-Controller  
E-mail: [nhoward@placer.ca.gov](mailto:nhoward@placer.ca.gov)

July 1, 2026

To the Board of Directors and Management  
Placer Hills Fire District

The Auditor-Controller is pleased to confirm our understanding of the terms and costs of our services under this agreement for the 2026-2027 fiscal year.

### A. Scope of Services

The Auditor-Controller will provide the following services to Placer Hills Fire District (District):

1. **General Accounting** – includes use of the County's centralized accounting system and recording of financial system entries submitted by the District. Transactions will be reviewed for authorization by appropriate District personnel prior to processing. This also includes compiling the District's financial information to report within the County's Cost Plan, if applicable.
2. **Accounts Payable** – includes processing payment claims by warrant, wire, or ACH. Claims will be reviewed to validate authorized District signers have approved the payment prior to processing, recording, and mailing payments. Any invoices submitted for payment will be scanned and archived for retention. Reviewing invoices for mathematical accuracy and appropriateness of expenditure is not part of the service agreement. Maintaining vendors and payments for purposes of tax reporting along with issuing IRS Tax Form 1099 for the calendar year and biweekly State EDD Reporting, if applicable.
3. **Accounting Support** – includes responding to routine inquiries, and/or external auditors' requests.
4. **Payroll** – includes normal bi-weekly payroll processing including wage garnishments, recording, and mailing payments, submitting retirement and deferred compensation data, remitting tax payments, filing quarterly tax reports, issuing W-2 forms, and maintaining complete records. Abnormal or out of the ordinary payroll processing may require an additional fee. See Exhibit A for scope of work and payment terms.
5. **Adopted Budget** – includes recording the District's adopted budget, ensuring expenditures do not exceed authorized budget and processing any budget revisions.
6. **Gann Limit** – calculation of appropriation limit for the current fiscal year and measurement (testing) of appropriation limit for the previous fiscal year to assist the District in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution.

### B. Term

The term of this Agreement will commence on July 1, 2026, and end on June 30, 2027. Subject to written agreement of the parties, this agreement may be renewed annually.

C. Responsibilities of Auditor-Controller

The Auditor-Controller's responsibility under this Agreement is to perform the services enumerated above. The Auditor-Controller will not audit accounting entries, payment claims or budget transactions, nor will we validate the appropriateness of accounting transactions or claims for payment.

The Auditor-Controller's services are not designed to detect instances of fraud, or non-compliance with laws or regulations or significant errors; however, the Auditor-Controller will communicate to the District any known and suspected fraud, non-compliance with laws or regulations or significant errors that come to their attention. Neither the County nor the Auditor-Controller will be held liable should any instances of fraud, non-compliance with laws or regulations or significant errors be subsequently discovered by either the District or through a claim or lawsuit to the District.

D. Responsibilities of District Management

The District is responsible for (1) ensuring all transactions are submitted and/or approved by authorized staff, (2) reviewing all transactions prior to submittal to ensure appropriateness of the expenditure, compliance with laws or regulations and to check for significant errors and fraud, (3) retaining all source documents, and (4) providing all District Board authorized budgets and budget amendments. The District is encouraged to routinely provide accounting reports and payment registers to its Board for review.

The District agrees to inform County of significant non-compliance, fraud and/or errors immediately upon discovery.

For all services provided, District management agrees to assume all management responsibilities; oversee the services by designating an individual who possesses suitable skill, knowledge, and/or experience to understand the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. The District agrees to hold the County and the Auditor-Controller harmless for any subsequent claims or lawsuits that may arise from the results of the services.

Annual Cost and Billing

The annual cost of services identified above is \$10,656. The District will be billed by journal entry during the third quarter of the fiscal year for the entire annual costs. Specific billing details can be provided to the District upon request.

Agreement

The Auditor-Controller appreciates the opportunity to be of service to you and believes this letter accurately summarizes the significant terms of your agreement. This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements. Please execute this document and return the original version to my office at your earliest convenience.

Sincerely,

  
Andrew C. Sisk, CPA  
Auditor-Controller

We, the undersigned, have read and agree to the terms of this Agreement. We represent we have the authority to execute this Agreement on behalf of the Placer Hills Fire District.

Authorized Signature: \_\_\_\_\_ Dated: \_\_\_\_\_

Authorized Board Signature (If Necessary): \_\_\_\_\_ Dated: \_\_\_\_\_

# GILLIAN LOFRANO

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851 Meadow Gate Rd., Meadow Vista CA 95722  
(530)401-4279 gillofrano@gmail.com

June 1, 2026

Chief Ian Gow  
Board of Directors, Placer Hills Fire Protection District  
PO Box 350, Meadow Vista CA 95722

## **PROPOSAL**

Computation of the Special taxes (6) and submission to Placer County for Fiscal Year 2026-2027

To include:

- Requesting appropriate data from Placer County.
- Assessing appropriate charges to the parcels within the jurisdiction of the fire department for the special/parcel taxes.
- Submitting the data according to the County's deadlines.
- Assisting with any questions from the County or the public that may arise from the assessments.
- May request use of district computer in order to maintain the data in a single location.

**\$6,500**

Please let me know if you have any questions. I look forward to working with you again.

Sincerely:





# PLACER HILLS FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS

Established 1949

Alex Harvey

Fred Lofrano

Russell McCray

Nicole Paskey

Mark Wright

### RESOLUTION No. 2026-06

#### RESOLUTION ADJUSTING THE SPECIAL TAXES (PLACER COUNTY CODE NUMBERS 70700, 70704 and 70708) BY A CONSUMER PRICE INDEX FOR FISCAL YEAR 2026-2027

**WHEREAS**, the Governing Body of this District adopted Resolution Number 91-06, Resolution Number 2004-01 and Resolution Number 2018-04 creating special taxes, Placer County Code Numbers 70700, 70704 and 70708, and

**WHEREAS**, said Resolutions did set forth the terms and conditions of the charges to be assessed on certain properties within the PLACER HILLS Fire District, and

**WHEREAS**, pursuant to said Resolutions, the amount of said taxes may be adjusted annually pursuant to the Consumer Price Index, and

**WHEREAS**, the Governing Body of this District has determined that it is necessary to adjust said taxes to reflect an increase in the cost of living as indicated by the Consumer Price Index, said adjustment to begin on July 1, 2026, and

**WHEREAS**, the Consumer Price Index has been determined and indicates an increase of 3.5%,

**NOW, THEREFORE, BE IT RESOLVED** that the Governing Board of the Placer Hills Fire Protection District does hereby adjust the **SPECIAL TAXES: Tax Codes 70700 and 70704 by an amount of plus 3.5% and Tax Code 70708 (Measure A) by an amount of 3.0% (annual maximum allowed)** for Fiscal Year 2026-2027.

**PASSED AND ADOPTED** at a regular meeting of the Governing Board of the Placer Hills Fire Protection District on June 11, 2026 by the following vote:

AYES:

NOES:

ABSENT:

APPROVED:

\_\_\_\_\_  
Alex Harvey, Board President

ATTEST: \_\_\_\_\_

Fred Lofrano, Board Secretary



# PLACER HILLS FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS

Established 1949

Alex Harvey

Fred Lofrano

Russell McCray

Nicole Paskey

Mark Wright

### RESOLUTION NO. 2026-07

### REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR TAX YEAR 2026-2027

**TAX CODE NUMBER: 70700**

**DIRECT CHARGE NAME: PHFD**

**TAX CODE NUMBER: 70704**

**DIRECT CHARGE NAME: PHFD2004**

**TAX CODE NUMBER: 70708**

**DIRECT CHARGE NAME: MEASURE A**

Whereas, the Placer Hills Fire Protection District (hereinafter "District") requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to Section 50078 of the Government Code by the District, attached hereto, and

**Whereas,** the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

#### **Now, Therefore, Be It Hereby Resolved by the Board of Directors of the District that:**

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those charges, attached hereto.
2. The District warrants and represents that the charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District.
4. In consideration for the County's collection of the charge through the County's property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.

*RESOLUTION NO 2026-07: Collection of Charges on Tax Roll*

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5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the District's charges, and that District will not refer such persons to County officers and employees for response.
  
6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

**APPROVED, PASSED AND ADOPTED** by the Board of Directors of the Placer Hills Fire Protection District at a Regular Meeting on the Eleventh day of June 2026, by the following vote on roll call:

AYES:

NOES:

ABSENT:

APPROVED:

\_\_\_\_\_  
Alex Harvey, Board President

ATTEST: \_\_\_\_\_  
Fred Lofrano, Board Secretary



# PLACER HILLS FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS

Established 1949

Alex Harvey

Fred Lofrano

Russell McCray

Nicole Paskey

Mark Wright

### RESOLUTION NO. 2026-08

#### A RESOLUTION ADOPTING THE PRELIMINARY BUDGET FOR FISCAL YEAR 2026-2027

**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 Preliminary Budget for Fiscal Year 2026-2027

**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 Preliminary 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 2026-2027 budgeted amounts for Fund FD32803, Fund FD32804 and Placer Hills Fire 2023 Revenue Refunding Bond Fund (FD# to be determined).

**PASSED AND ADOPTED** by the Board of Directors of the Placer Hills Fire Protection District this eleventh day of June 2026, by the following vote on roll call:

AYES:

NOES:

ABSENT:

APPROVED:

\_\_\_\_\_  
Alex Harvey, Board President

ATTEST: \_\_\_\_\_

Fred Lofrano, Board Secretary



# PLACER HILLS-NEWCASTLE-PENRYN FIRE PROTECTION DISTRICTS

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## STAFF REPORT

<b>To:</b>	Board of Directors, Placer Hills Fire Protection District
<b>From:</b>	Finance Committee
<b>By:</b>	Michelle Armstrong, District Manager
<b>Date:</b>	June 11, 2026
<b>Subject:</b>	Prelim Budget for Fiscal Year 2026-2027

### Background

The Finance Committee met to discuss the Fiscal Year 2027 preliminary budget on June 4, 2026. The Committee discussed the preliminary budget; including staff budget requests, recategorization of expenses and changes related to the reorganization with Newcastle Fire Protection District. After review and discussion, the committee selected to present the following information;

### Discussion

#### Revenues:

- Addition of Newcastle revenues, to include Measure B & F
- Estimated 5% increase in property tax revenue – county recommendation
- A cost-of-living increase of 3.5% to assessments, with the exception of Measure A and B at the maximum increase of 3.0%
- Surplussed communication equipment, carried forward from FY25/26, and addition of a surplussed fire engine
- Reduction in rental income, due to anticipated vacancy
- Estimated revenues for investment income, fleet services, fire services, other fees and charges, and miscellaneous
- Reduction in administrative services, associated with the reorganization
- Addition of operating transfer in and fuel reimbursement for the fuel vault use at station 41

#### Expenses:

- Addition of accounts; Computer/Ipad, Minor Equipment, and Operating Transfer Out
- Addition of sub-accounts; Professional Fees/Services: Personnel, Contracted, LAFCO/County, Equip Repairs: Equip Maint/Repair, Apparatus Maint, Station Supplies: Supplies and Services, Tools
- Recategorization of some recurring annual expenses to be reflective of staff budget requests and corresponding areas of responsibility (Example: Tablet Command moved from Professional Services to Dues/Subscriptions)

- Increases associated with adding an additional station and 6 personnel
- Adjustment in fuel cost to reflect an estimated gas cost increase but also a savings by having access to two fuel vaults
- Increase to workers comp reflective of a 25% increase + addition of 6 employees, anticipating a dividend-based reduction by final budget
- Liability Insurance based off an estimate that includes Placer Hills and Newcastle, final cost not yet provided by FAIRA
- Benefits & Wages:
  - Increase to CalPers UAL based on actuarial reports
  - Changes to CalPers contribution rates (CLASSIC: 16.59% →16.62%, PEPR: 11.23% → 11.17%)
  - Includes a previously approved 3% pay increase, consistent with the Local 3800 MOU
  - Addition of 6 employees
- Replacement Command Vehicle, \$100,000 moved forward from FY25/26
- Addition of expenses associated with completing a Nexus study

The proposed FY 2027 **Preliminary Budget** is attached.

#### Recommendation

The Committee recommends adoption of Resolution 2026-08 which approves the **preliminary budget** for FY 2026.

**Placer Hills Fire District  
PRELIMINARY BUDGET FY 2026-2027**

	FY 24/25	FY 25/26	FY 25/26	FY 26/27	
	Actual	Actual	Amended	Prelim	
<b>Revenue</b>					5.00%
Proceeds of Asset Sale		3,300.00	14,500.00	25,000.00	Surplus equip & engine
42010 Rental income	18,770	21,010	22,920	12,360	Reduction in lease
<b>Taxes</b>					
40010 Current Secured Property	1,515,344	1,522,074	1,586,481	1,665,805	
Current Secured Property - NEW				361,698	
<b>Total 40010 Current Secured</b>				<b>2,027,503</b>	
40020 Property Tax Impounds					
40040 Railroad Unitary Property	1,364	1,486	1,564	1,642	
Railroad Unitary Property- NEW				356	
<b>Total 40040 Railroad Unitary Prop</b>				<b>1,998</b>	
40050 Unitary Non-Unitary	26,704	29,330	30,874	32,417	
Unitary Non-Unitary - NEW				9,077	
<b>Total 40050 Unitary Non-Unitary</b>				<b>41,494</b>	
40060 Current Unsecured Prprty	33,099	33,825	34,773	36,511	
Current Unsecured Prpty - NEW				7,928	
<b>Total 40060 Current Unsecured Prp</b>				<b>44,439</b>	
40070 Delinquent Unsecured	-3	577			
40090 Delinquent Unsecured	711				
40100 Current Supplemental	39,970	16,431	34,610	36,341	
Current Supplemental - NEW				7,891	
<b>Total 40100 Current Supplemental</b>				<b>44,232</b>	
40110 Delinquent Supplemental	73	71			
40180-RC0240 Timber tax	0	0			
40180 PHFD FEE	425,953	417,433	439,403	452,585	3.5% Increase
40180 Measure B				415,067	3.0% Increase
40180 Measure F				235,573	3.5% Increase
<b>Total Taxes</b>	<b>2,043,215</b>	<b>2,021,226</b>	<b>2,127,704</b>	<b>3,262,892</b>	
<b>Non-operating Revenue</b>					
42010 Investment income	58,233	45,258	45,000	65,000	
<b>Total Non-operating Revenue</b>	<b>58,233</b>	<b>45,258</b>	<b>45,000</b>	<b>65,000</b>	
<b>Intergovernmental Revenue</b>					
44350 Homeowners Tax Relief	7,882	6,561	7,567	7,946	
Homeowners Tax Relief - NEW				1,725	
<b>Total Intergovernmental Revenue</b>	<b>7,882</b>	<b>6,561</b>	<b>7,567</b>	<b>9,671</b>	
<b>Charges for Services</b>					
46030 Direct Charges					
46030 PHFD FEE 2004	349,875	342,918	360,966	373,600	3.5% Increase
46030 MEASURE A	1,085,554	1,060,144	1,115,941	1,149,420	3.0% Increase
MEASURE A - NEW				421,061	
<b>Total 46030 MEASURE A</b>				<b>1,570,481</b>	
<b>Total 46030 Direct Charges</b>	<b>1,435,429</b>	<b>1,403,063</b>	<b>1,476,908</b>	<b>1,944,081</b>	
46345 Misc Collection - Fleet Serv	23,360	12,569	20,000	20,000	
46350 Fire Services					
Strike Team Deployments	310,481	0			
Cal Fire requested resources	3,663	1,537	5,000	3,000	
<b>Total 46350 Fire Services</b>	<b>314,144</b>	<b>1,537</b>	<b>5,000</b>	<b>3,000</b>	

**Placer Hills Fire District  
PRELIMINARY BUDGET FY 2026-2027**

	FY 24/25	FY 25/26	FY 25/26	FY 26/27	
	Actual	Actual	Amended	Prelim	
<b>46360 Other Fees and Charges</b>					
JOA Staffing reimbursement	23,050	18,727	17,500	20,000	
Adminstrative Services	378,860	235,278	373,500	184,270	
Code Inspection Fees	16,743	14,000	18,500	17,500	
Response recovery fees	3,470	954	2,500	2,500	
Fuel Reimbursement				7,500	
<b>Total 46360 Other Fees and Charges</b>	<b>422,123</b>	<b>268,958</b>	<b>412,000</b>	<b>231,770</b>	
<b>Total Charges for Services</b>	<b>2,195,055</b>	<b>1,686,126</b>	<b>1,913,908</b>	<b>2,198,851</b>	
<b>48030 Miscellaneous Revenues</b>	<b>29,431</b>	<b>64,848</b>	<b>66,000</b>	<b>5,500</b>	
<b>49110 Capital Lease</b>					
<b>5520 Capital Equipment</b>					
<b>47010 Donations</b>	<b>353</b>	<b>0</b>	<b>200</b>	<b>200</b>	
<b>Grants</b>	<b>57,760</b>	<b>0</b>	<b>0</b>	<b>0</b>	
EMS Improvement Fund		12,141	12,141	0	
CA Fire Foundation Grant		23,000	23,000	0	
<b>Total Revenue</b>	<b>4,410,699</b>	<b>3,883,470</b>	<b>4,232,940</b>	<b>5,579,473</b>	
<b>Total Income</b>	<b>4,410,699</b>	<b>3,883,470</b>	<b>4,232,940</b>	<b>5,579,473</b>	
	<b>4,410,699</b>	<b>3,883,470</b>	<b>4,232,940</b>	<b>5,579,473</b>	
<b>Expense</b>					
<b>Pension Obligation Bond</b>					
Debt service payment interest	8,396	14,183	14,183	12,417	
Debt service payment principal	56,277	57,992	57,992	59,758	
<b>Total Pension Obligation Bond</b>	<b>64,674</b>	<b>72,175</b>	<b>72,175</b>	<b>72,175</b>	
<b>Building Improvements</b>					
Admin Improvements	6,675	1,995	2,000	0	
Station Improvements	7,474	0	0	0	
Parking Lot Improvements	139	0	0	0	
Training Facility	0	0	0	0	
<b>Total Building Improvements</b>	<b>14,289</b>	<b>1,995</b>	<b>2,000</b>	<b>0</b>	
<b>Computer/iPad</b>				<b>4,750</b>	
<b>Dues and Subscriptions</b>	<b>7,510</b>	<b>560</b>	<b>2,000</b>	<b>32,160</b>	
<b>Election Costs</b>	<b>11,419</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Fire Prevention</b>		<b>2,780</b>	<b>3,700</b>	<b>1,200</b>	
<b>Gas, Diesel and Oil</b>	<b>55,218</b>	<b>42,532</b>	<b>55,000</b>	<b>65,000</b>	
<b>Insurance</b>					
Workers Comp Insurance	148,664	182,317	185,000	308,000	25% Inc + 6 employee
Liability Insurance	52,269	60,078	60,078	90,000	Est, waiting on actuals
<b>Total Insurance</b>	<b>200,933</b>	<b>242,395</b>	<b>245,078</b>	<b>398,000</b>	
<b>Lease Payments</b>					
St. 86 lease	5,305	5,464	5,500	5,628	3% Increase
Copier	4,853	4,309	5,000	5,250	
<b>Total Lease Payments</b>	<b>10,158</b>	<b>9,773</b>	<b>10,500</b>	<b>10,878</b>	
<b>Legal Fees</b>	<b>9,428</b>	<b>17,028</b>	<b>17,500</b>	<b>15,000</b>	
<b>Medical</b>	<b>14,283</b>	<b>10,016</b>	<b>15,500</b>	<b>22,750</b>	Includes med vault, SSV
<b>Miscellaneous</b>	<b>1,202</b>	<b>1,747</b>	<b>3,500</b>	<b>9,000</b>	Misc, meals, dispatch
<b>Office</b>	<b>8,015</b>	<b>10,264</b>	<b>11,000</b>	<b>11,037</b>	

**Placer Hills Fire District  
PRELIMINARY BUDGET FY 2026-2027**

	FY 24/25	FY 25/26	FY 25/26	FY 26/27
	Actual	Actual	Amended	Prelim
<b>Payroll Expenses</b>				
JOA staffing	41,472			
<b>Benefits</b>				
CalPERS retirement	233,546	228,650	271,450	341,016
CalPERS UAL annual contribution	31,348	62,326	62,326	92,450
Health/Dental/Life benefits	228,206	262,632	293,000	453,680
457 Deferred Compensation	156,596	153,783	170,525	170,524
<b>Total Benefits</b>	649,696	707,392	797,301	1,057,670
<b>Wages</b>				
51010 Salaries and Wages	1,775,747	1,667,603	2,112,684	2,651,799
51030 Extra Help	78,951	77,503	59,473	88,920
51120 Uniform Allowance	21,441	23,850	27,300	35,100
<b>Administration</b>				
Full-time permanent				
Apprentices		0	0	0
Limited Term Firefighters				
Part-time				
Overtime	587,725	661,209	280,000	338,211
Strike Team		-107,569		
JOA Staffing		54,425	15,000	20,000
<b>Total Overtime</b>		608,065	295,000	358,211
<b>Total Wages</b>	2,463,864	2,377,021	2,494,457	3,134,030
Payroll Taxes	43,330	41,615	46,350	79,778
Disability (4850) Payments	39,257	107,561		
Unemployment Insurance		0	4,000	4,000
Payroll Expenses - Other	5,239	0	0	0
<b>Total Payroll Expenses</b>	3,242,857	3,233,588	3,342,108	4,275,479
<b>Planned Expenditure</b>				
<b>Grant Expenditures</b>				
Office of Traffic Safety	57,760			
EMS Improvement Fund		12,141	12,141	
CA Fire Foundation		23,000	23,000	
<b>Total Grant Expenditures</b>	57,760	35,141	35,141	0
Safety Equipment	11,449	2,979	4,000	49,000
<b>Planned Assets</b>				
<b>Administration Building</b>				
Principal payment	32,558	0	0	0
Interest payment	485	0	0	0
<b>Administration Building</b>	33,042	0	0	0
<b>Equipment</b>		0		
Communication Equip			14,500	5,000
<b>Apparatus</b>				
Replace Command Vehicle		9,971	115,000	100,000
<b>Smeal 2023</b>				
Principal payment			71,135	74,132
Interest payment			11,055	8,057
<b>Smeal 2023</b>	82,189	82,189	82,189	82,189

**Placer Hills Fire District  
PRELIMINARY BUDGET FY 2026-2027**

	FY 24/25	FY 25/26	FY 25/26	FY 26/27	
	Actual	Actual	Amended	Prelim	
<b>Smeal 2020 Pumper</b>					
Principal payment	25,782	0	0	0	
Interest payment	387	0	0	0	
<b>Smeal 2020 Pumper</b>	<b>26,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Apparatus</b>	<b>108,357</b>	<b>92,160</b>	<b>197,189</b>	<b>182,189</b>	
<b>Total Planned Assets</b>	<b>141,400</b>	<b>92,160</b>	<b>211,689</b>	<b>187,189</b>	
<b>Total Planned Expenditure</b>	<b>210,608</b>	<b>130,280</b>	<b>250,830</b>	<b>236,189</b>	
<b>Professional Fees/Services</b>	<b>67,512</b>	<b>78,751</b>	<b>80,750</b>		
Personnel				49,850	
Contracted				48,330	
LAFCO/County				23,248	
<b>Total Professional Fees/Services</b>				<b>121,428</b>	
<b>Repairs and Maintenance</b>					
PPE repairs and maintenance	0	488	2,500	8,500	
Facilities					
Admin offices	20,204	13,771	15,000		
St 84 maintenance	1,476	2,854	3,000		
St 85 maintenance	2,085	455	3,000		
St 86 maintenance	4,135	5,253	5,000		
Facility Maintenance	3,366	1,568	0	25,000	
<b>Total Facilities</b>	<b>31,266</b>	<b>23,901</b>	<b>26,000</b>	<b>25,000</b>	
Equipment Repairs	127,471	42,692	70,000		
Equip Maint/Repair				5,800	
Apparatus Maint				90,450	
<b>Total Equipment Repairs</b>				<b>96,250</b>	
<b>Total Repairs and Maintenance</b>	<b>158,737</b>	<b>67,081</b>	<b>98,500</b>	<b>129,750</b>	
<b>Minor Equipment</b>					
Hazmat				4,320	
Communications				11,000	
Rescue Equipment				500	
<b>Total Minor Equipment</b>				<b>15,820</b>	
<b>Station Supplies &amp; Tools</b>	<b>7,533</b>	<b>4,364</b>	<b>6,000</b>		
Supplies & Services				8,500	
Tools				1,700	
<b>Total Station Supplies &amp; Tools</b>				<b>10,200</b>	
<b>Strike Team Expenses</b>	<b>1,304</b>				
<b>Tax Collections</b>					
Parcel tax collections	18,633	19,163	19,163	30,473	1% of measures
SB2557 Prop tax Admin costs	26,585	27,880	27,880	36,000	5% Est Increase, incl NEW
<b>Total Tax Collections</b>	<b>45,218</b>	<b>47,043</b>	<b>47,043</b>	<b>66,473</b>	
<b>Training and Fitness</b>	<b>23,805</b>	<b>16,064</b>	<b>20,000</b>	<b>35,000</b>	
<b>Uniform Costs</b>	<b>7,256</b>	<b>2,850</b>	<b>8,000</b>	<b>10,000</b>	
<b>Utilities</b>	<b>79,489</b>	<b>70,691</b>	<b>80,550</b>	<b>135,000</b>	
<b>Awards</b>	<b>3,802</b>	<b>2,801</b>	<b>3,000</b>	<b>4,000</b>	
<b>Operating Transfer Out</b>				<b>14,440</b>	
<b>Total Expense</b>	<b>4,245,249</b>	<b>4,064,777</b>	<b>4,374,734</b>	<b>5,695,728</b>	
<b>Net Revenue</b>	<b>165,450</b>	<b>-181,308</b>	<b>-141,794</b>	<b>-116,255</b>	

**Placer Hills Fire District  
PRELIMINARY BUDGET FY 2026-2027**

	<b>FY 24/25</b>	<b>FY 25/26</b>	<b>FY 25/26</b>	<b>FY 26/27</b>
	<b>Actual</b>	<b>FY 25/26 Actual</b>	<b>Amended</b>	<b>Prelim</b>
<b>Interest Income</b>	0	0	0	0
<b>Net Revenue</b>	<b>165,450</b>	<b>-181,308</b>	<b>-141,794</b>	<b>-116,255</b>
<b>Beg Fund Balance</b>		1,941,211	1,941,211	1,909,903
<b>Ending Balance</b>	1,941,211			Est Incl NEW
<b>Committed Fund Balance - Apparatus</b>		500,000	500,000	500,000
<b>Committed Fund Balance - Equipment</b>		50,000	50,000	50,000
<b>Committed Fund Balance - Facilities</b>		175,000	175,000	175,000
<b>Unassigned Balance</b>		1,216,211	1,216,211	1,184,903
<b>Ending Fund Balance</b>		1,759,903	1,799,417	1,793,648

**PLACER HILLS FIRE DISTRICT  
FD32804 MITIGATION BUDGET PRELIMINARY 2026-2027**

	FY 24/25 Actual	FY 25/26 Actual	FY 25/26 Amended	FY 26/27 Prelim	
<b>Revenue</b>					
<b>RC2940 Mitigation Fees</b>					
Mitigation Fees	147,856	104,213	105,000	150,000	
Winchester Fees					
42010 Investment Income	2,066	1,983	1,000	2,000	
<b>Total RC2940 Mitigation Fees</b>	<b>149,922</b>	<b>106,196</b>	<b>106,000</b>	<b>152,000</b>	
<b>Total Income</b>	<b>149,922</b>	<b>106,196</b>	<b>106,000</b>	<b>152,000</b>	
<b>Expense</b>					
GL52260 Misc Expense		19,483	19,750	15,000	Nexus Study
GL54440 Building/Improvements					
SC5190 Training Facility	0				
SC5190 Admin Building interest	485				
SC5190 Admin Building Principal	32,558				
<b>Total GL54440 Building/Improvements</b>	<b>33,042</b>	<b>0</b>	<b>0</b>	<b>0</b>	
GL54460 Fixed Assets					
SC4770 Smeal engine interest	386				
SC4710 Smeal engine principal	25,782				
SC4770 2023 Smeal interest	13,931	12,507	12,507	9,571	
SC4710 2023 Smeal principal	68,259	69,682	69,682	72,618	
<b>Total GL54460 Fixed Assets</b>	<b>108,358</b>	<b>82,189</b>	<b>82,189</b>	<b>82,189</b>	
GL55510 Operating Transfer Out				129,667	
<b>Total Expense</b>	<b>141,400</b>	<b>101,672</b>	<b>101,939</b>	<b>226,856</b>	
<b>Net Revenue</b>	<b>8,522</b>	<b>4,524</b>	<b>4,061</b>	<b>-74,856</b>	
<b>Beginning Balance</b>	55,221	63,743	63,743	78,267	Est incl NEW
<b>Ending Balance</b>	63,743	68,267	67,804	3,411	

**PLACER HILLS FIRE DISTRICT  
DEBT SERVICE RESERVE FUND PRELIMINARY BUDGET 2026-2027**

	FY 24/25 Actual	FY 25/26 Actual	FY 25/26 Amended	FY 26/27 Prelim
<b>Revenue</b>				
42010 Investment Income				1,000
49080 Operating Transfer In				144,107 USDA Transfer
<b>Total Revenue</b>				145,107
<b>Expense</b>				
53070 Bond Premium				62,000
53060 Bond Interest				82,211
<b>Total Expense</b>				144,211
<b>Net Revenue</b>				<b>896</b>
Beginning Balance				76,405
Ending Balance				77,301