PLACER HILLS FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

Established 1949 *John Burns James Heisterkamp Fred Lofrano Russell McCray Nicole Paskey*

NOTICE of a REGULAR MEETING and AGENDA

Wednesday, September 16, 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: August 19, 2026 Regular Meeting
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: Heisterkamp and McCray
        ii. NCSDIA: Chief Gow
        iii. Personnel: Burns and Lofrano
        iv. Interagency: McCray and Paskey
        v. Ad Hoc Future Cooperations: Burns and Paskey
        vi. Ad Hoc Strategic Plan: Heisterkamp and McCray
        vii. Ad Hoc Building/Equipment: Heisterkamp and Lofrano
        viii. Ad Hoc Safety: Heisterkamp 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. Board to discuss the ownership of the ball fields in Newcastle
    c. Discuss the pending loan, with Placer County, for the Measure A layover
    d. Approve the budget update and monthly expenses (action)
    e. Consider and approve the Appropriations (GANN) Limit for Fiscal Year 2026 – 2027 prepared by the Placer County Auditor Controller (action)
    f. Consider and approve an Agreement Extension for Administrative Services with Penryn Fire Protection District (action)
    g. Consider and adopt Resolution No. 2026-10 approving the Final Budget for Fiscal Year 2026-2027 (action)
    h. Closed Sessions

i. Pursuant to California Govt. Code § 54957.6(a) **LABOR NEGOTIATIONS;** Discussion of the Memorandum of Understanding with Local 3800, District negotiators: Burns and Lofrano.

Reconvene and report any action taken in Closed Session.

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: October 21, 2026

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

John Burns
James Heisterkamp
Fred Lofrano
Russell McCray
Nicole Paskey

MINUTES OF THE REGULAR MEETING: August 19, 2026

9350 Old State Hwy, Newcastle

1. Call to order; Flag salute; Roll call:
   Director Paskey convened the special meeting at 6:00 p.m.
   Directors in attendance: Burns, Heisterkamp, Lofrano, McCray, and Paskey
   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 Heisterkamp requested to remove item 7c. Ownership of the ball fields and discuss at a future meeting. Director Heisterkamp moved to approve the amended agenda. Director McCray seconded the motion which passed 5 to 0.
3. Minutes approval:
   Director Heisterkamp requested a change to the July 15, 2026 minutes, changing from Director Harvey to Paskey. Director Lofrano moved to approve the minutes with the requested amendment. Director Heisterkamp seconded the motion which passed 5 to 0.
4. Public Comment:
   Public Member – Recently attended the Board of Supervisors meeting and shared his positive feelings on the newly reorganized fire district.
5. Correspondence (not covered in Agenda items below): N/A
6. Information Items:
   a. *Fire Chief Report – Chief Gow*
      i. Penryn working on a strategic plan, planning to hold a few public meetings in the coming weeks. Have hired an additional attorney to assist with discussions on the admin agreement.
      ii. South Placer is going to the public in November for funding.
      iii. Shared appreciation for the support that our surrounding agencies, South Placer and Cal Fire, provided when a CISM debriefing was recently needed after a difficult call.
      iv. Found some changes are needed on how longevity pay should be paid to employees, updates will be provided at a future meeting.
      v. Experiencing several employees being out on various types of leave, causing a strain on staff to keep everything covered. Working to get employees on out of class eligibility lists and looking for other solutions.
   b. *Operations Report – Chief Slusher*
      i. Response statistics were shared with the board
      ii. Recent significant incident is an example of increase of stress on staff, that are already working extra shifts due to staff on leaves. A drafted plan will be presented to the Ad hoc Risk Management committee to review some potential solutions.
      iii. Out of Class Battalion Chief program is an opportunity for our 4 qualified candidates to work as Battalion Chiefs, next week completing an Engineer process for creating an acting list
      iv. Aid given and received document provided and reviewed
   c. *Prevention Report – Chief Williamson*
      i. *Provided a report on inspections and activities*
   d. *Placer Hills Firefighters Association report: N/A*

e. *Local 3800: Captain Burbank reported that they have started correspondence to start MOU negotiations*
f. *Board Committee reports:*
   i. Finance Committee: N/A
   ii. NCSDIA: N/A
   iii. Personnel: N/A
   iv. Interagency: Director Paskey reported that the committee has met with staff and Penryn's Finance and Administrative Contract Oversight committee. Placer Hills shared proposed agreement changes with the Penryn committee. A letter was presented at the Penryn board meeting regarding their negotiations meeting. Chief Gow shared that the Penryn board requested that the committee set up a new meeting in an attempt to move forward with getting a draft agreement in place.
   v. Ad hoc Future Cooperations: N/A
   vi. Ad hoc Strategic Plan: N/A
   vii. Ad hoc Building/Equipment: N/A
   viii. Ad hoc Safety: 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 Hazard Mitigation Plan is still with Placer County OES, no updates. For CWPP, recently did an interview with the consultant to provide agency input on the plan. Projects for the plan have all been submitted, reviewed how the projects will be prioritized. The transportation and evacuation resiliency plan, information came out regarding the areas that are being reviewed.
   Anticipate all of the plans will be closed out at the beginning of the year.
   b. *Presentation by Chief Rogers; 6 Month Sub-Joint Operations Agreement Review*
   Chief Rogers, with the City of Auburn, reviewed a report on the 6-month review of the sub-joint operations agreement. The presentation is being given to the City Council, Penryn Board of Directors and the Placer Hills Board of Directors.
   c. *Board to discuss the ownership of the ball fields in Newcastle-Item removed from agenda*
   d. *Discuss the Measure A layover for the newly reorganized fire district, provide direction to the Fire Chief (action)*
   District Manager Armstrong reviewed the details of the staff report that was provided in the board packet. Director Heisterkamp provided a review of the issue, regarding not being able to collect Measure A in FY26/27 which was approved during the LAFCO process for the reorganization. The collection is being put off to other fiscal years. After a board discussion on the options direction was provided to the Fire Chief to move forward with a 1-year loan with Placer County Treasury.
   e. *Approve the budget update and monthly expenses (action)*
   Director McCray motions to approve the budget update and monthly expenses. Director Heisterkamp seconded the motion, which passed 5-0.
   f. *Consider and approve an amendment to Policy 1019 Commendations and Meritorious Service (action)*
   Director Heisterkamp shared that this is a policy amendment that allows for commendations or letters of appreciation to not only the staff but the public as well. Director Heisterkamp requested one amendment; change to "to a citizen". Director Heisterkamp motions to approve amended Policy 1019, with the additional change. Director Lofrano seconded the

motion, which passed 5-0.

g. *Consider and approve a memorandum of understanding between Midway Heights County Water District and Placer Hills Fire Protection District (action)*
   Chief Gow reported that our legal and staff have reviewed the final draft and recommend board approval. Director Lofrano motions to approve the Memorandum of Understanding with Midway Heights County Water District. Director Heisterkamp seconded the motion, which passed 5-0.
h. *Consider and approve an application to borrow county funds to cover any budget shortfalls until property tax revenues are received (action)*
   District Manager Armstrong reported this is an annual application to have dry period financing available as needed for the district. Director Burns motions to approve the application to borrow county funds to cover budget shortfalls. Director McCray 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 Burns shared his appreciation for the recent tour that Chief Slusher provided on the Fire District.
      Director Heisterkamp also shared his appreciation for the tour, learned about opportunities for improving the maintenance shop facility.
   b. *Request item(s) for inclusion on subsequent meetings, or request a Special Meeting.*
      Director Paskey shared that at a future board meeting we will likely need another agreement extension for the Penryn Fire Protection District.
   c. *Reminder of next Board meeting(s):* Regular Meeting on September 16, 2026 at 6:00pm.
9. Adjournment:
   There being no further business, the meeting was adjourned at 7:41pm.

Respectfully submitted by:

Michelle Armstrong

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Michelle Armstrong, District Manager

Placer Hills Fire District
Revenues and Expenses Budget vs. Actual
July 1 through September 10, 2026

	Jul 1 - Sep 10, 26	Budget	% of Budget
Ordinary Income/Expense			
Income			
Revenue			
Proceeds of Asset Sale	0.00	25,000.00	0.0%
42010 Rental income	5,730.00	12,360.00	46.4%
Taxes			
40010 Current Secured Property	0.00	2,027,503.00	0.0%
40040 Railroad Unitary Property	0.00	1,998.00	0.0%
40050 Unitary Non-Unitary	0.00	41,494.00	0.0%
40060 Current Unsecured Prprty	0.00	44,439.00	0.0%
40100 Current Supplemental	0.00	44,232.00	0.0%
40180 PHFDFEE	0.00	452,585.00	0.0%
40180 Measure B	0.00	415,067.00	0.0%
40180 Measure F	0.00	235,573.00	0.0%
Total Taxes	0.00	3,262,891.00	0.0%
Non-operating Revenue			
42010 Investment income	12,180.57	65,000.00	18.7%
Total Non-operating Revenue	12,180.57	65,000.00	18.7%
Intergovernmental Revenue			
44350 Homeowners Tax Relief	0.00	9,671.00	0.0%
Total Intergovernmental Revenue	0.00	9,671.00	0.0%
Charges for Services			
46030 Direct Charges			
46030 PHFDFEE 2004	0.00	373,600.00	0.0%
46030 MEASURE A	0.00	1,570,481.00	0.0%
Total 46030 Direct Charges	0.00	1,944,081.00	0.0%
46350 Fire Services			
Cal Fire requested resources	722.80	3,000.00	24.1%
Total 46350 Fire Services	722.80	3,000.00	24.1%
46360 Other Fees and Charges			
JOA Staffing reimbursement	0.00	20,000.00	0.0%
Adminstrative Services	46,067.50	184,270.00	25.0%
Code Inspection Fees	5,250.00	17,500.00	30.0%
Response recovery fees	0.00	2,500.00	0.0%
Fuel Reimbursement	0.00	7,500.00	0.0%
Total 46360 Other Fees and Charges	51,317.50	231,770.00	22.1%
Total Charges for Services	52,040.30	2,178,851.00	2.4%
48030 Miscellaneous Revenues			
Fleet Services	0.00	20,000.00	0.0%
48030 Miscellaneous Revenues - Other	3,065.59	5,500.00	55.7%
Total 48030 Miscellaneous Revenues	3,065.59	25,500.00	12.0%
47010 Donations	0.00	200.00	0.0%
Total Revenue	73,016.46	5,579,473.00	1.3%
Total Income	73,016.46	5,579,473.00	1.3%
Gross Profit	73,016.46	5,579,473.00	1.3%
Expense			
Pension Obiligation Bond	66,414.56	72,175.00	92.0%
Computer/iPad	0.00	4,750.00	0.0%
Dues and Subscriptions	69.55	32,160.00	0.2%
Fire Prevention	0.00	1,200.00	0.0%

Placer Hills Fire District
Revenues and Expenses Budget vs. Actual
July 1 through September 10, 2026

	Jul 1 - Sep 10, 26	Budget	% of Budget
Gas, Diesel and Oil	16,029.92	65,000.00	24.7%
Insurance	226,600.50	398,000.00	56.9%
Lease Payments	1,357.26	10,878.00	12.5%
Legal Fees	8,147.97	15,000.00	54.3%
Medical	8,822.29	22,750.00	38.8%
Miscellaneous	1,183.93	9,000.00	13.2%
Office	3,561.12	11,037.00	32.3%
Payroll Expenses			
Benefits			
CalPERS retirement	61,729.73	341,016.00	18.1%
CalPERS UAL annual contribution	88,053.00	92,450.00	95.2%
Health/Dental/Life benefits	112,621.62	453,680.00	24.8%
457 Deferred Compensation	35,524.20	170,524.00	20.8%
Total Benefits	297,928.55	1,057,670.00	28.2%
Wages			
51010 Salaries and Wages	427,986.72	2,651,799.00	16.1%
51030 Extra Help	18,596.82	88,920.00	20.9%
51120 Uniform Allowance	6,500.00	35,100.00	18.5%
51040 Overtime	214,357.31	358,211.00	59.8%
Total Wages	667,440.85	3,134,030.00	21.3%
51220 Payroll Taxes	10,076.29	79,778.00	12.6%
51370 Disability (4850)	59,683.23	0.00	100.0%
Unemployment Insurance	0.00	4,000.00	0.0%
Total Payroll Expenses	1,035,128.92	4,275,478.00	24.2%
Planned Expenditure			
Safety Equipment	5,699.49	49,000.00	11.6%
Planned Assets			
Equipment	0.00	5,000.00	0.0%
Apparatus			
Smeal 2024	0.00	82,189.00	0.0%
Command vehicle	0.00	100,000.00	0.0%
Total Apparatus	0.00	182,189.00	0.0%
Total Planned Assets	0.00	187,189.00	0.0%
Total Planned Expenditure	5,699.49	236,189.00	2.4%
Professional Fees			
Personnel services	0.00	49,850.00	0.0%
Contracted services	1,197.50	48,330.00	2.5%
LAFCO/County Fees	0.00	23,248.00	0.0%
Total Professional Fees	1,197.50	121,428.00	1.0%
Repairs and Maintenance			
PPE repairs and maintenance	0.00	8,500.00	0.0%
Facilities	2,878.30	25,000.00	11.5%
Equipment Repairs	14,519.47	96,250.00	15.1%
Total Repairs and Maintenance	17,397.77	129,750.00	13.4%
Minor Equipment			
Hazmat	0.00	4,320.00	0.0%
Communications	2,381.03	11,000.00	21.6%

Placer Hills Fire District
Revenues and Expenses Budget vs. Actual
July 1 through September 10, 2026

	Jul 1 - Sep 10, 26	Budget	% of Budget
Rescue Equipment	0.00	500.00	0.0%
Total Minor Equipment	2,381.03	15,820.00	15.1%
Station Supplies & Tools	898.91	10,200.00	8.8%
Tax Collections	0.00	66,473.00	0.0%
Training and Fitness	2,132.47	35,000.00	6.1%
Uniform Costs	1,590.14	10,000.00	15.9%
Utilities	20,328.04	135,000.00	15.1%
Awards	0.00	4,000.00	0.0%
Operating Transfer Out	0.00	14,440.00	0.0%
Total Expense	1,418,941.37	5,695,728.00	24.9%
Net Ordinary Income	-1,345,924.91	-116,255.00	1,157.7%
Net Income	**-1,345,924.91**	**-116,255.00**	**1,157.7%**

Placer Hills Fire District

9/10/2026 3:52 PM

Register: Placer County Treasury
From 08/13/2026 through 09/10/2026
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/14/2026			-split-	Deposit			4,867.60	960,600.29
08/17/2026	To Print	City of Auburn	Accounts Payable		1,228.50			959,371.79
08/17/2026	To Print	G & T Truck Repair	Accounts Payable		1,124.97			958,246.82
08/17/2026	To Print	Gold Rush Chevrolet	Accounts Payable		169.99			958,076.83
08/17/2026	To Print	Hunt & Sons, Inc	Accounts Payable		4,057.13			954,019.70
08/17/2026	To Print	Jeff's Appliance Serv...	Accounts Payable		196.95			953,822.75
08/17/2026	To Print	Jeff Costa	Accounts Payable		678.46			953,144.29
08/17/2026	To Print	Kaden E Ahlberg {In...	Accounts Payable		505.00			952,639.29
08/17/2026	To Print	Knox Company	Accounts Payable		2,643.71			949,995.58
08/17/2026	To Print	pcwa	Accounts Payable		238.92			949,756.66
08/17/2026	To Print	Riverview Internatio...	Accounts Payable		324.46			949,432.20
08/17/2026	To Print	Sierra Office Supply ...	Accounts Payable	Acct No. AB15...	203.78			949,228.42
08/17/2026	To Print	US Bank	Accounts Payable		472.52			948,755.90
08/18/2026	To Print	Meadow Vista Hard...	Accounts Payable	Acct 2405n	26.93			948,728.97
08/21/2026	To Print	Cal PERS Health	Accounts Payable		38,279.93			910,449.04
08/21/2026	To Print	CoPower	Accounts Payable		464.30			909,984.74
08/21/2026	To Print	Harris Industrial Gases	Accounts Payable	Account 1399	536.17			909,448.57
08/21/2026	To Print	Optimum	Accounts Payable		150.73			909,297.84
08/21/2026	2023-663		Payroll Liabilities:Plac...	AFLAC - Post...	1,914.33			907,383.51
08/21/2026	2023-671		Payroll Expenses:5137...		161,392.70			745,990.81
08/26/2026			Revenue:48030 Miscel...	Deposit			26.92	746,017.73
08/26/2026	To Print	G & T Truck Repair	Accounts Payable		4,213.43			741,804.30
08/26/2026	To Print	Gilly's Super Signs	Accounts Payable		951.14			740,853.16
08/26/2026	To Print	Hunt & Sons, Inc	Accounts Payable	Account # 89473	1,508.67			739,344.49
08/26/2026	To Print	Luna Tech LLC	Accounts Payable		2,046.00			737,298.49
08/26/2026	To Print	PG & E	Accounts Payable	Acct 45044653...	1,599.92			735,698.57
08/26/2026	To Print	Shell Small Business	Accounts Payable		814.71			734,883.86
08/26/2026	To Print	Sierra Office Supply ...	Accounts Payable	Acct No. AB15...	154.41			734,729.45
08/26/2026	To Print	US Bank	Accounts Payable		8,101.25			726,628.20
08/27/2026	To Print	Foresthill FPD	Accounts Payable		7,051.19			719,577.01
09/03/2026	To Print	AT&T Calnet	Accounts Payable		156.18			719,420.83
09/03/2026	To Print	Colby S Van Dam	Accounts Payable		924.59			718,496.24
09/03/2026	To Print	Culligan of Sacramen...	Accounts Payable	Account 833170	119.34			718,376.90
09/03/2026	To Print	Harris Industrial Gases	Accounts Payable	Account 1399	74.40			718,302.50
09/03/2026	To Print	Hills Flat Lumber Co...	Accounts Payable	Account 6844	13.93			718,288.57
09/03/2026	To Print	HME Inc.	Accounts Payable	287289450981	260.94			718,027.63
09/03/2026	To Print	Kelly Spicers Faciliti...	Accounts Payable		55.19			717,972.44
09/03/2026	To Print	Life Assist Inc.	Accounts Payable	Account 95722...	107.68			717,864.76
09/03/2026	To Print	Meadow Vista Hard...	Accounts Payable	Acct 2405n	203.96			717,660.80
09/03/2026	To Print	Meadow Vista Water...	Accounts Payable		196.35			717,464.45

Register: Placer County Treasury

From 08/13/2026 through 09/10/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/03/2026	To Print	North State Tire Co., ...	Accounts Payable		238.83			717,225.62
09/03/2026	To Print	pcwa	Accounts Payable		326.46			716,899.16
09/03/2026	To Print	PG & E	Accounts Payable	Acct 45044653...	538.61			716,360.55
09/03/2026	To Print	T-Mobile	Accounts Payable	993933274	191.10			716,169.45
09/03/2026	To Print	US Bank Equipment ...	Accounts Payable	Acct 36187600	606.74			715,562.71
09/04/2026	2023-672		Payroll Expenses:5137...		163,736.57			551,826.14
09/10/2026			-split-	Deposit			1,585.00	553,411.14
09/10/2026			Revenue:Non-operatin...	Deposit			5,834.96	559,246.10

PLACER HILLS FIRE MITIGATION
Revenues and Expenses Budget vs. Actual
July 1 through September 10, 2026

	Jul 1 - Sep 10, 26	Budget	$ Over Budget	% of Budget
Income				
PG700022 Mitigation Fees				
Revenues				
Mitigation Fees	5,362.80	150,000.00	-144,637.20	3.6%
Total Revenues	5,362.80	150,000.00	-144,637.20	3.6%
42010 Investment Income	311.53	2,000.00	-1,688.47	15.6%
Total PG700022 Mitigation Fees	5,674.33	152,000.00	-146,325.67	3.7%
Total Income	5,674.33	152,000.00	-146,325.67	3.7%
Expense				
GL52260 Misc Expense	0.00	15,000.00	-15,000.00	0.0%
GL54460 Fixed Assets				
2024 Smeal Principal	0.00	72,618.00	-72,618.00	0.0%
2024 Smeal Interest	0.00	9,571.00	-9,571.00	0.0%
Total GL54460 Fixed Assets	0.00	82,189.00	-82,189.00	0.0%
GL55510 Operating Transfer Out	28,763.10	129,667.00	-100,903.90	22.2%
Total Expense	28,763.10	226,856.00	-198,092.90	12.7%
Net Income	**-23,088.77**	**-74,856.00**	**51,767.23**	**30.8%**

2:37 PM
09/10/26
Accrual Basis

Placer Hills Fire - USDA Refunding Bond
Profit & Loss
July 1 through September 10, 2026

	Jul 1 - Sep 10, 26
Income	
42010 Investment Income	233.64
49080 Operating Transfer In	28,763.10
Total Income	28,996.74
Expense	
53060 Bond Interest	40,407.75
Total Expense	40,407.75
Net Income	**-11,411.01**

MEMORANDUM

OFFICE OF THE

AUDITOR-CONTROLLER

COUNTY OF PLACER

DATE: **September 8, 2026**

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

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

SUBJECT: **Gann Appropriations Limit Verification for FYE 2025/2026**

We have measured (verified) the Gann appropriations limit for the fiscal year ended June 30, 2026, 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, 2026. 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, 2026.

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

NEWCASTLE FIRE PROTECTION DISTRICT (Fund 32811)
GANN INITIATIVE - PROP 111
LIMITATIONS OF GOVERNMENT APPROPRIATIONS
PURSUANT TO ARTICLE XIII B OF THE STATE CONSTITUTION

FY 2025/2026

REVENUE SOURCE	**TAX REVENUE**	**NON-TAX REVENUE**
Taxes	$ 999,347	$ -
HOPTR	1,676	-
Planning and Engineering Services	-	750
Fire Services	-	49,100
Other Fees and Charges	-	13,411
Donations	-	23
Miscellaneous	-	1,646
Proceeds from Sale of Capital Assets	-	9,000
Subtotal	1,001,023	73,930
Interest Allocation %	93.12%	6.88%
Total Interest Revenue	13,008	13,008
Interest Allocation to Tax and Non-Tax Revenues	12,113	895
Total Revenue Subject to Gann Appropriations Limit	1,013,136	$ 74,825
Gann Appropriations Limit for FYE 2025/2026	**2,097,048**	
Amount (Over)/Under the Gann Appropriations Limit	$ 1,083,912	

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.

PLACER HILLS FIRE PROTECTION DISTRICT (Fund 32803)
GANN INITIATIVE - PROP 111
LIMITATIONS OF GOVERNMENT APPROPRIATIONS
PURSUANT TO ARTICLE XIII B OF THE STATE CONSTITUTION

FY 2025/2026

REVENUE SOURCE	TAX REVENUE	NON-TAX REVENUE
Taxes	$ 2,129,421	$ -
HOPTR	7,719	-
Rents and Concessions	-	22,920
Aid from Other Agencies	-	23,000
Direct Charges	-	1,476,468
Planning and Engineering Services	-	250
Fire Services	-	71,583
Other Fees and Charges	-	410,156
Miscellaneous	-	96,558
Proceeds from Sale of Capital Assets	-	3,300
Subtotal	2,137,140	2,104,235
Interest Allocation %	50.39%	49.61%
Total Interest Revenue	57,659	57,659
Interest Allocation to Tax and Non-Tax Revenues	29,054	28,605
Total Revenue Subject to Gann Appropriations Limit	2,166,194	$ 2,132,840
Gann Appropriations Limit for FYE 2025/2026	**5,818,766**	
Amount (Over)/Under the Gann Appropriations Limit	$ 3,652,572	

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.

MEMORANDUM

OFFICE OF THE

AUDITOR-CONTROLLER

COUNTY OF PLACER

DATE: **September 8, 2026**

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

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

SUBJECT: **Fiscal Year 2026/2027 Gann Appropriations Limit**

The calculation of your District's Gann appropriations limit for fiscal year 2026/2027 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
PLACER HILLS FIRE PROTECTION DISTRICT (Fund 32803)

1986/87 Base Year Limitation (Prop 111 7/1/90) **$ 91,010**

Fiscal Year	Personal Income or Assessed Value on NRC Factor (*)	Population Factor	Ratio of Change	Appropriations Limit
2017/18	1.0369	1.0176	1.0551	$ 2,770,682
2018/19	1.0367	1.0166	1.0539	2,920,021
2019/20	1.0404	1.0185	1.0596	3,094,055
	2019/20 Parcel Tax Code 70708			947,570
	2019/20 Adjusted Limitation			4,041,625
2020/21	1.0459	1.0195	1.0663	4,309,564
2021/22	1.0573	1.0150	1.0732	4,624,850
2022/23	1.0755	1.0037	1.0795	4,992,430
2023/24	1.0444	1.0021	1.0466	5,225,043
2024/25	1.0368	1.0067	1.0437	5,453,621
2025/26	1.0644	1.0024	1.0670	5,818,766
	Newcastle Fire District Reorganization			2,097,048
	2025/26 Adjusted Limitation			7,915,814
2026/27	1.0495	1.0139	1.0641	8,423,123

Note: The Appropriations Limit is calculated pursuant to Article XIIIB, 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.

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 October 1, 2026, through December 31, 2026.

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

Penryn Fire Protection District	**Placer Hills Fire Protection District**
Date: ______________________, 20___	Date: ______________________, 20___
By: ______________________________	By: ______________________________
Print Name: ______________________	Print Name: ______________________
Its: ______________________________	Its: ______________________________

STAFF REPORT

To:	Board of Directors, Placer Hills Fire Protection District
From:	Finance Committee
By:	Michelle Armstrong, Business Manager
Date:	September 16, 2026
Subject:	Final Budget for Fiscal Year 2026-2027

The Issue
The District's Preliminary Budgets for Fiscal Year 2026-2027 were adopted on June 11, 2026. As required, final budgets must be adopted no later than September 30th of each year. The preliminary budgets were reviewed on September 9, 2026 by the District's Finance Committee.

Recommendation
The Committee recommends adoption of Resolution 2026-10 which approves the Fiscal Year 2026-2027 final budget.

Discussion
The FY 2027 with proposed amendments is attached.

Operating revenues have increased by $2,910 (from $5,579,473 to $5,582,383) from the preliminary budget. This increase reflects;

- Adjustments to property tax revenue projections, updated to reflect the county provided data
- Adjustment to the tax measure revenues to reflect the submitted actuals

Operating expenses have decreased by $38,683 (from $5,695,728 to $5,657,045) from the preliminary budget. This decrease reflects;

- Reduction in insurance to reflect actuals, including a dividend applied to workers compensation
- Addition of $1,500 to office expense, for printing costs of the suggested Measure A mailer
- Decrease to LAFCO/County fees and tax collections to updated actuals, provided by the county

Mitigation expenses have increased by $2,500 (from $226,856 to $229,356) from the preliminary budget. This increase reflects;

- An increase to miscellaneous expense to adjust for the approved mitigation impact fee study

Alternatives Available to the Board

1. Approve Resolution 2026-10: Adopting the Final Budget for Fiscal Year 2026-2027
2. Take no action
3. Direct staff with other alternative(s)

Fiscal Impact

The revenues and expenses as outlined in the proposed budget.

Attachments

Fiscal Year 2026-2027 Final Budget

PLACER HILLS FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

Established 1949 John Burns James Heisterkamp Fred Lofrano Russell McCray Nicole Paskey

RESOLUTION NO. 2026-10

A RESOLUTION ADOPTING THE FINAL 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 Final 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 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 2026-2027 budgeted amounts for Fund FD32803, Fund FD32804, and Fund FD32819.

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

AYES:

NOES:

ABSENT:

APPROVED:

____
Nicole Paskey, President

ATTEST: ____________________________________
Fred Lofrano, Secretary

Ian Gow, Fire Chief • P.O. Box 350 • Meadow Vista, CA 95722 Tel: (530) 878-0405 • Fax: (530) 878-0959
www.placerhillsfire.org

Placer Hills Fire District
PRELIMINARY BUDGET FY 2026-2027

	FY 25/26 Actual	FY 26/27 Actual	FY 26/27 Prelim	FY 26/27 Final	
Revenue					
Proceeds of Asset Sale	3,300.00		25,000.00	25,000.00	Surplus equip & engine
County Loan - Measure A (NEW)				419,020.00	Measure A Layover Loan
42010 Rental income	22,920	5,730	12,360	14,280	Adjusted to actuals
Taxes					
40010 Current Secured Property	1,597,580		1,665,805	1,652,764	Adj to county provided
Current Secured Property - NEW			361,698	365,267	Adj to county provided
Total 40010 Current Secured			2,027,503	2,018,031	
40020 Property Tax Impounds					
40040 Railroad Unitary Property	1,564		1,642	1,724	Adj to county provided
Railroad Unitary Property- NEW			356	374	Adj to county provided
Total 40040 Railroad Unitary Prop			1,998	2,098	
40050 Unitary Non-Unitary	30,874		32,417	33,599	Adj to county provided
Unitary Non-Unitary - NEW			9,077	9,275	Adj to county provided
Total 40050 Unitary Non-Unitary			41,494	42,874	
40060 Current Unsecured Prprty	33,882		36,511	41,638	Adj to county provided
Current Unsecured Prpty - NEW			7,928	9,202	Adj to county provided
Total 40060 Current Unsecured Prp			44,439	50,841	
40070 Delinquent Unsecured	-37				
40090 Delinquent Unsecured	649				
40100 Current Supplemental	25,437		36,341	41,039	Adj to county provided
Current Supplemental - NEW			7,891	9,070	Adj to county provided
Total 40100 Current Supplemental			44,232	50,108	
40110 Delinquent Supplemental	70				
40180-RC0240 Timber tax	0				
40180 PHFDFEE	439,403		452,585	456,237	3.5% Increase
40180 Measure B			415,067	413,791	3.0% Increase
40180 Measure F			235,573	233,410	3.5% Increase
Total Taxes	2,129,421	0	3,262,891	3,267,389	
Non-operating Revenue					
42010 Investment income	51,824	12,181	65,000	65,000	
Total Non-operating Revenue	51,824	12,181	65,000	65,000	
Intergovernmental Revenue					
44350 Homeowners Tax Relief	7,719		7,946	7,455	Adj to county provided
Homeowners Tax Relief - NEW			1,725	1,648	Adj to county provided
Total Intergovernmental Revenue	7,719	0	9,671	9,102	
Charges for Services					
46030 Direct Charges					
46030 PHFDFEE 2004	360,966		373,600	374,971	3.5% Increase
46030 MEASURE A	1,115,501		1,149,420	1,147,150	3.0% Increase
MEASURE A - NEW			421,061		Moved to loan
Total 46030 MEASURE A			1,570,481	1,147,150	
Total 46030 Direct Charges	1,476,468	0	1,944,081	1,522,122	
46345 Misc Collection - Fleet Serv	17,473		20,000	20,000	
46350 Fire Services					
Strike Team Deployments	0				
Cal Fire requested resources	1,537	723	3,000	3,000	

Placer Hills Fire District
PRELIMINARY BUDGET FY 2026-2027

	FY 25/26 Actual	FY 26/27 Actual	FY 26/27 Prelim	FY 26/27 Final	
Total 46350 Fire Services	1,537	723	3,000	3,000	
46360 Other Fees and Charges					
JOA Staffing reimbursement	18,727		20,000	20,000	
Adminstrative Services	373,480	46,068	184,270	184,270	
Code Inspection Fees	17,750	5,250	17,500	17,500	
Response recovery fees	954		2,500	2,500	
Fuel Reimbursement			7,500	7,500	
Total 46360 Other Fees and Charges	410,911	51,318	231,770	231,770	
Total Charges for Services	1,906,389	52,040	2,198,851	1,776,892	
48030 Miscellaneous Revenues	65,455	3,066	5,500	5,500	
49110 Capital Lease					
5520 Capital Equipment					
47010 Donations	0		200	200	
Grants	0		0	0	
EMS Improvement Fund	12,141		0	0	
CA Fire Foundation Grant	23,000		0	0	
Total Revenue	4,222,169	73,016	5,579,473	5,582,383	
Total Income	4,222,169	73,016	5,579,473	5,582,383	
	4,222,169	73,016	5,579,473	5,582,383	
Expense					
Pension Obiligation Bond					
Debt service payment interest	14,183	6,657	12,417	12,417	
Debt service payment principal	57,992	59,758	59,758	59,758	
Total Pension Obiligation Bond	72,175	66,415	72,175	72,175	
Building Improvements					
Admin Improvements	1,995	0	0	0	
Station Improvements	0	0	0	0	
Parking Lot Improvements	0	0	0	0	
Training Facility	0	0	0	0	
Total Building Improvements	1,995	0	0	0	
Computer/iPad			4,750	4,750	
Dues and Subscriptions	1,080	70	32,160	32,160	
Election Costs	0	0	0	0	
Fire Prevention	2,780	0	1,200	1,200	
Gas, Diesel and Oil	48,031	16,030	65,000	65,000	
Insurance					
Workers Comp Insurance	182,317	143,007	308,000	286,013	Actuals, incld dividend
Liability Insurance	60,078	83,594	90,000	83,594	Updated acutal
Total Insurance	242,395	226,601	398,000	369,607	
Lease Payments					
St. 86 lease	5,464	0	5,628	0	3% Increase
Copier	4,799	1,357	5,250	5,250	
Total Lease Payments	10,263	1,357	10,878	5,250	
Legal Fees	17,535	8,148	15,000	15,000	
Medical	16,905	8,822	22,750	22,750	Includes med vault, SSV
Miscellaneous	1,906	1,184	9,000	9,000	Misc, meals, dispatch

Placer Hills Fire District
PRELIMINARY BUDGET FY 2026-2027

	FY 25/26 Actual	FY 26/27 Actual	FY 26/27 Prelim	FY 26/27 Final	
Office	10,493	3,561	11,037	12,537	Measure A printing added
Payroll Expenses					
JOA staffing					
Benefits					
CalPERS retirement	248,265	61,730	341,016	341,016	
CalPERS UAL annual contribution	62,326	88,053	92,450	92,450	
Health/Dental/Life benefits	280,501	112,622	453,680	453,680	
457 Deferred Compensation	165,953	35,524	170,524	170,524	
Total Benefits	757,045	297,929	1,057,670	1,057,670	
Wages					
51010 Salaries and Wages	1,796,975	427,987	2,651,799	2,651,799	
51030 Extra Help	84,302	18,597	88,920	88,920	
51120 Uniform Allowance	25,850	6,500	35,100	35,100	
Administration					
Full-time permanent					
Apprentices	0	0	0	0	
Limited Term Firefighters					
Part-time					
Overtime	715,852	181,833	338,211	338,211	
Strike Team	-107,569				
JOA Staffing	60,830	32,525	20,000	20,000	
Total Overtime	669,113	214,357	358,211	358,211	
Total Wages	2,576,240	667,441	3,134,030	3,134,030	
Payroll Taxes	44,748	10,076	79,778	79,778	
Disability (4850) Payments	130,174	59,683			
Unemployment Insurance	0	0	4,000	4,000	
Payroll Expenses - Other	0	0	0	0	
Total Payroll Expenses	3,508,206	1,035,129	4,275,479	4,275,479	
Planned Expenditure					
Grant Expenditures					
Office of Traffic Safety					
EMS Improvement Fund	12,141	0			
CA Fire Foundation	23,000	0			
Total Grant Expenditures	35,141	0	0	0	
Safety Equipment	3,065	5,699	49,000	49,000	
Planned Assets					
Administration Building					
Principal payment	0	0	0	0	
Interest payment	0	0	0	0	
Administration Building	0	0	0	0	
Equipment	0				
Communication Equip		0	5,000	5,000	
Apparatus					
Replace Command Vehicle	15,480	0	100,000	100,000	
Smeal 2023					
Principal payment		0	74,132	74,132	
Interest payment		0	8,057	8,057	

Placer Hills Fire District
PRELIMINARY BUDGET FY 2026-2027

	FY 25/26 Actual	FY 26/27 Actual	FY 26/27 Prelim	FY 26/27 Final	
Smeal 2023	82,189	0	82,189	82,189	
Smeal 2020 Pumper					
Principal payment	0	0	0	0	
Interest payment	0	0	0	0	
Smeal 2020 Pumper	0	0	0	0	
Total Apparatus	97,669	0	182,189	182,189	
Total Planned Assets	97,669	0	187,189	187,189	
Total Planned Expenditure	135,875	5,699	236,189	236,189	
Professional Fees/Services	82,972	0			
Personnel			49,850	49,850	
Contracted		1,198	48,330	48,330	
LAFCO/County			23,248	22,637	Adj to county provided
Total Professional Fees/Services		1,198	121,428	120,817	
Repairs and Maintenance					
PPE repairs and maintenance	488	0	8,500	8,500	
Facilities					
Admin offices	14,219	1,065			
St 84 maintenance	2,854				
St 85 maintenance	455				
St 86 maintenance	5,253	659			
Facility Maintenance	1,136	1,154	25,000	25,000	
Total Facilities	23,916	2,878	25,000	25,000	
Equipment Repairs	57,671				
Equip Maint/Repair		127	5,800	5,800	
Apparatus Maint		14,392	90,450	90,450	
Total Equipment Repairs		14,519	96,250	96,250	
Total Repairs and Maintenance	82,075	17,398	129,750	129,750	
Minor Equipment					
Hazmat			4,320	4,320	
Communications		2,381	11,000	11,000	
Rescue Equipment			500	500	
Total Minor Equipment		2,381	15,820	15,820	
Station Supplies & Tools	4,672				
Supplies & Services			8,500	8,500	
Tools			1,700	1,700	
Total Station Supplies & Tools		899	10,200	10,200	
Strike Team Expenses					
Tax Collections					
Parcel tax collections	19,163		30,473	26,256	Measure A layover removed
SB2557 Prop tax Admin costs	27,880		36,000	34,665	Adj to county actual
Total Tax Collections	47,043	0	66,473	60,921	
Training and Fitness	17,171	2,132	35,000	35,000	
Uniform Costs	5,462	1,590	10,000	10,000	
Utilities	76,828	20,328	135,000	135,000	
Awards	2,801	0	4,000	4,000	
Operating Transfer Out			14,440	14,440	
Total Expense	4,388,666	1,418,941	5,695,728	5,657,045	

Placer Hills Fire District
PRELIMINARY BUDGET FY 2026-2027

	FY 25/26 Actual	FY 26/27 Actual	FY 26/27 Prelim	FY 26/27 Final	
Net Revenue	-166,497	-1,345,925	-116,255	-74,662	
Interest Income	0	0	0	0	
Net Revenue	**-166,497**	**-1,345,925**	**-116,255**	**-74,662**	
Beg Fund Balance	1,941,211	2,140,475	2,140,475	2,140,475	Est Incl NEW
Ending Balance					
Committed Fund Balance - Apparatus	500,000	500,000	500,000	500,000	
Committed Fund Balance - Equipment	50,000	50,000	50,000	50,000	
Committed Fund Balance - Facilities	175,000	175,000	175,000	175,000	
Unassigned Balance	1,216,211	1,415,475	1,415,475	1,415,475	
Ending Fund Balance	1,774,715	794,550	2,024,220	2,065,813	

PLACER HILLS FIRE DISTRICT
FD32804 MITIGATION BUDGET PRELIMINARY 2026-2027

	FY 24/25 Actual	FY 25/26 Actual	FY 26/27 Actual	FY 26/27 Prelim	FY 26/27 Final	
Revenue						
RC2940 Mitigation Fees						
Mitigation Fees	147,856	111,251	5,363	150,000	150,000	
Winchester Fees						
42010 Investment Income	2,066	2,443	312	2,000	2,000	
Total RC2940 Mitigation Fees	149,922	113,694	5,674	152,000	152,000	
Total Income	149,922	113,694	5,674	152,000	152,000	
Expense						
GL52260 Misc Expense		19,483	0	15,000	17,500	Adj to actual
GL54440 Building/Improvements						
SC5190 Training Facility	0					
SC5190 Admin Building interest	485					
SC5190 Admin Building Principal	32,558					
Total GL54440 Building/Improvements	33,042	0	0	0	0	
GL54460 Fixed Assets						
SC4770 Smeal engine interest	386					
SC4710 Smeal engine principal	25,782					
SC4770 2023 Smeal interest	13,931	12,507	0	9,571	9,571	
SC4710 2023 Smeal principal	68,259	69,682	0	72,618	72,618	
Total GL54460 Fixed Assets	108,358	82,189	0	82,189	82,189	
GL55510 Operating Transfer Out			28,763	129,667	129,667	
Total Expense	141,400	101,672	28,763	226,856	229,356	
Net Revenue	**8,522**	**12,022**	**-23,089**	**-74,856**	**-77,356**	
Beginning Balance	55,221	63,743	95,064	95,064	95,064	
Ending Balance	63,743	75,765	71,975	20,208	17,708	

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

	FY 24/25 Actual	FY 25/26 Actual	FY 26/27 Actual	FY 26/27 Prelim	FY 26/27 Final	
Revenue						
42010 Investment Income			234	1,000	1,000	
49080 Operating Transfer In			28,763	144,107	144,107	USDA Transfer
Total Revenue			28,997	145,107	145,107	
Expense						
53070 Bond Premium				62,000	62,000	
53060 Bond Interest			40,408	82,211	82,211	
Total Expense			40,408	144,211	144,211	
Net Revenue			**-11,411**	**896**	**896**	
Beginning Balance			77,685	77,685	77,685	
Ending Balance			66,274	78,581	78,581	