



Foresthill Fire Protection District

P.O. Box 1099 Foresthill, CA 95631

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

www.foresthillfire.org

DISTRICT BOARD

RICHARD HERCULES

PRESIDENT

JOHN MICHELINI

VICE PRESIDENT

CHRIS REAMS

DIRECTOR

KEITH DRONE

DIRECTOR

DERRICK PERRY

DIRECTOR

DENNIS MARTIN

FIRE CHIEF

NOTICE OF REGULAR BOARD OF DIRECTORS MEETING AND AGENDA

June 12, 2025 – 6:00pm

Foresthill Fire Protection District Office

24320 Main Street, Foresthill, CA 95631

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

1. **CALL MEETING TO ORDER:**

2. **FLAG SALUTE:**

3. **ROLL CALL:**

Richard Hercules John Michelini Chris Reams Keith Drone Derrick Perry

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

4. **AGENDA APPROVAL:** Board Action may be taken on any item on this agenda.

5. **PUBLIC COMMENT:** This is the time for any member of the public to address the Board of Directors on any matter NOT on the agenda that is within the subject matter jurisdiction of the district. Directors and staff are limited by law to brief responses and clarifying questions. There will be no votes on non-agenda items. Concerns may be referred to staff or placed on the next available agenda. Each person commenting must state their name for the record. Comments shall be limited to three minutes per person, or such other time limit as may be imposed by the President.

6. **CONSENT ITEMS:**

a) Approval of minutes

I. May 08, 2025 Regular Board of Directors meeting

II. May 08, 2025 Finance Committee meeting

III. June 04, 2025 Finance Committee meeting

IV. June 10, 2025 Finance Committee meeting

b) Financial Documents

I. FM 11

7. **FIRE CHIEF OPERATIONS REPORT:**

8. **ACTION ITEMS:**

- a) Approve preliminary budget for FY 2025/2026
- b) Approve Resolution 2025-04 To Adopt Updated Board of Directors Bylaws for the Foresthill Fire Protection District.
- c) Approve Resolution 2025-05 Measure M CPI adjustment
- d) Approve Resolution 2025-06 Measure B adjustment
- e) Board to approve the disposal of old damaged fire hose
- f) Approval to send in the CalPERS application

9. DISCUSSION/INFORMATIONAL ITEMS:

- a) County property exchange

10. REPORTS:

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

11. NON-AFFILIATED ORGANIZATION REPORTS:

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

12. CORRESPONDENCE:

13. OLD BUSINESS:

14. CLOSED SESSION:

- a) Labor Negotiations \$54957.6
 - I. Meeting with negotiator regarding labor negotiations with Local 3800

15. ADJOURNMENT

****Next Regular Meeting: THURSDAY, JULY 10, 2025****

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



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Foresthill Fire Protection District
Minutes of the Board of Directors Meeting
Thursday, May 08, 2025
District Administration Office
24320 Main St., Foresthill, CA 95631

1. CALL MEETING TO ORDER:

- a. Meeting called to order at 6:10pm

2. FLAG SALUTE- Led by Director Drone

3. ROLL CALL OF DIRECTORS:

- a. President Hercules, Directors Perry and Drone were present.
- b. Vice President Michelini and Director Reams were absent
- c. Chief Martin was present

4. AGENDA APPROVAL:

- a. Director Perry moved to approve the agenda with moving action item 8d to June, second by Director Drone, passes 3/0.

5. PUBLIC COMMENT:

- a. None

6. CONSENT ITEMS:

- a. Director Perry moved to pass consent items; minutes of April 10, 2025 Regular Board of Directors meeting and Financials for FM 10, second by Director Drone, passes 3/0

7. FIRE CHIEF REPORT:

District Information

- We were fully staffed for the month of April.

Staffing

- We currently have one Firefighter Paramedic vacancy.
- Firefighter/Paramedic application process is continually open.

Incident Responses

- Total calls for service for the month of April - 51
- Last year at this time – 63
- 35 of the 51 calls were EMS
- Ambulance Transports for April of 2025 – 30

Training

- 285 hours for the month of April.
- Monthly Training with the JOA is on-going.
- Auto extrication training with all Placer County departments at the end of May.

Community Risk Reduction

- April inspections - 7 (2 Sprinkler Roughs, 1 Sprinkler Finals, and 4 Plan Check reviews)

Community Interactions

- The Easter bunny had a great turnout at the park.
- The Push-In Ceremony was well attended by the Community and other agencies.

Fleet

- Radio issues still exist with the Command Vehicle. Currently working with a company out of Grass Valley for the repairs.
- Type 3 Remount – Has been returned to West-Mark for some warranty work and the radio installation
- Brush 88 is out of service and is at G&T for repairs. Volcano Creek was unable to determine the power loss.
- Medi 88 has been repaired and is in service.

8. ACTION ITEMS:

- a. FRMS Board of Directors 2025 ballot. Decision was to not vote on this ballot.
- b. Director Perry moved to approve Resolutions 2025-02 Measure B tax collection by the county and 2025-03 Measure M tax collection by the county, second by Director Drone, roll call, passes 3/0.
- c. Resolution 2025-04 Bylaws, postponed to June meeting per agenda approval.

9. DISCUSSION ITEMS:

- a. None

10. REPORTS

- a. Finance Committee- Met today to discuss budget and first draft, next meeting is Jun 04 at 1pm.
- b. Strategic and Long-Range Planning- VP Micheline setting up a meeting with Cindy Gustafson.
- c. Assets and Facilities- Fence at station 90 is done. The roof at administration is done. Porter garage, we have still not received any pricing for the footings repair and the contractor is looking into the permits. Paving at Station 90, we are still getting quotes.
- d. Directors Report- Director Perry gave a brief update on Calpers. Chief Martin mentioned we would be the medical unit for the Tevis cup and the Western States trace and training run.

11. NON-AFFILIATED ORGANIZATION REPORTS:

- a. Foresthill Volunteer Firefighters Association- None
- b. Foresthill & Iowa Hill Fire Safe Council Report- Fire wise communities meeting will be held May 15 at Brewmasters Deli 5pm-8pm. We will have an outside booth for Wildfire Preparedness Day at the same time.

12. CORRESPONDENCE:

- a. None

13. OLD BUSINESS:

- a. None

14. CLOSED SESSION

- a. None

15. ADJOURNMENT

- a. Motion made by Director Perry to adjourn the meeting, second by Director Drone

b. Meeting adjourned at 6:30pm.

Respectfully Submitted:

A handwritten signature in blue ink, reading "Shonne Epperly-Elgin". The signature is written in a cursive, flowing style.

Shonne Epperly-Elgin,
Administrative Assistant



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FIRE CHIEF

Foresthill Fire Protection District Minutes of the Finance Committee Meeting Thursday, May 08, 2025

1. CALL MEETING TO ORDER

- a. Meeting called to order at 4:00pm

2. FLAG SALUTE

3. ROLL CALL OF DIRECTORS

- a. Directors Michelini and Perry were present.
- b. Chief Martin and Administration staff were present.

4. AGENDA APPROVAL

- a. Both directors approved the agenda.

5. DISCUSSION ITEMS

- a. Preliminary budget review started. Went over the items line by line. Discussion on budget requests that were presented to Chief Martin and where they would be appropriated. Directions given to staff with the updates to create another version for review at next Finance Committee meeting.
- b. Next meeting scheduled for June 04, 2025 at 1pm.

6. ADJOURNMENT

- a. Meeting adjourned at 5:30pm

Respectfully Submitted:

Shonne Epperly-Elgin,
Administrative Assistant



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Foresthill Fire Protection District Minutes of the Finance Committee Meeting Wednesday, June 04, 2025

1. CALL MEETING TO ORDER

- a. Meeting called to order at 4:00pm

2. FLAG SALUTE

3. ROLL CALL OF DIRECTORS

- a. Directors Michelini and Perry were present.
- b. Chief Martin and Administration staff were present.

4. AGENDA APPROVAL

- a. Both directors approved the agenda.

5. DISCUSSION ITEMS

- a. Preliminary budget review continued. There were some questions about some of the categories so that is to be addressed. Discussion and clarification on some line items. Directions given to staff with the updates to create another version for review at next Finance Committee meeting.
- b. Next meeting scheduled for June 10, 2025 at 10am.

6. ADJOURNMENT

- a. Meeting adjourned at 4:55pm

Respectfully Submitted:

Shonne Epperly-Elgin,
Administrative Assistant



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FIRE CHIEF

Foresthill Fire Protection District Minutes of the Finance Committee Meeting Tuesday, June 10, 2025

1. CALL MEETING TO ORDER

- a. Meeting called to order at 10:15am

2. FLAG SALUTE

- a. Led by Director Perry

3. ROLL CALL OF DIRECTORS

- a. Directors Michelini and Perry were present.
- b. Chief Martin and Administration staff were present.

4. AGENDA APPROVAL

- a. Both directors approved the agenda.

5. DISCUSSION ITEMS

- a. Preliminary budget review continued. Made some adjustments. Directions given to staff with the updates to create a final preliminary version for the Board meeting.

6. ADJOURNMENT

- a. Meeting adjourned at 10:40am

Respectfully Submitted:

A handwritten signature in blue ink that reads "Shonne Epperly-Elgin".

Shonne Epperly-Elgin,
Administrative Assistant



Foresthill Fire Protection District
Financial Report
May, 2025
Fiscal Year 2024-2025
Month 11
92% FY Elapsed

Budget vs. Actual 1

Ambulance Revenue is through 4/30

Income through 4/30

Expense through 5/31

Treasury and Bank Account Balances 7

Treasury Accounts Through 4/30

Bank Account Through 5/31

Total Expenses, FM 11: \$214,187.78

Foresthill Fire Protection District
Budget vs. Actual
July 2024 through May 2025
FM 11 92% FY Elapsed

	<u>Jul '24 - May 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
40000 · Property Tax Income				
40010 · TAXES-Current Secured Property	564,703.07	594,329.76	-29,626.69	95.02%
40040 · TAXES-Railroad Unitary Property	348.18	366.51	-18.33	95.0%
40050 · TAXES-Unitary & Op Non-Unitary	14,349.18	15,317.67	-968.49	93.68%
40060 · TAXES-Current Unsecured Propert	24,289.07	12,985.46	11,303.61	187.05%
40070 · TAXES-Delinquent Secured	0.00	0.00	0.00	0.0%
40090 · TAXES-Delinquent Unsecured	219.60	0.00	219.60	100.0%
40100 · TAXES-Current Supplemental	11,244.49	13,743.50	-2,499.01	81.82%
40110 · TAXES-Delinquent Supplemental	42.75	0.00	42.75	100.0%
40180 · Other Taxes	0.87	18.79	-17.92	4.63%
Total 40000 · Property Tax Income	615,197.21	636,761.69	-21,564.48	96.61%
42010 · Interest Income - General/Op	40,587.11	20,000.00	20,587.11	202.94%
44350 · Homeowners Tax Relief	1,541.83	3,003.08	-1,461.25	51.34%
45000 · Ambulance Revenue				
45100 · Service Fees	1,660,099.47	1,374,272.72	285,826.75	120.8%
45200 · Write Downs	-1,072,785.28	-925,422.78	-147,362.50	115.92%
45400 · Collection Recovery Revenue	255.50			
Total 45000 · Ambulance Revenue	587,569.69	448,849.94	138,719.75	130.91%
46030 · Direct Charges				
46031 · Measure M (2004)	411,430.90	433,085.16	-21,654.26	95.0%
46032 · Measure B (2019)	795,297.44	837,155.20	-41,857.76	95.0%
Total 46030 · Direct Charges	1,206,728.34	1,270,240.36	-63,512.02	95.0%
47000 · Other Revenue				
47001 · JOA Reimbursement	0.00	15,000.00	-15,000.00	0.0%
47010 · Donations	20,025.00	5,000.00	15,025.00	400.5%
47100 · PCWA Middle Fork Contract	44,866.09	23,000.00	21,866.09	195.07%
47200 · Special Events	4,621.88	0.00	4,621.88	100.0%
47250 · Prevention Inspection Fees	15,742.70	13,000.00	2,742.70	121.1%
47260 · Permit and Standby fee	0.00	200.00	-200.00	0.0%
47300 · Report & Copy Fees	0.00	50.00	-50.00	0.0%
47400 · Grant Funding	0.00	0.00	0.00	0.0%
47600 · Strike Team Revenue				
-01 · ST Revenue - Personnel	69,761.03	0.00	69,761.03	100.0%
-02 · ST Revenue-Apparatus	18,497.39	0.00	18,497.39	100.0%
-03 · ST Revenue-Admin Fee	15,558.36	0.00	15,558.36	100.0%
47600 · Strike Team Revenue - Other	103.66	40,777.46	-40,673.80	0.25%
Total 47600 · Strike Team Revenue	103,920.44	40,777.46	63,142.98	254.85%
47700 · Rev Not Listed Elsewhere	1,494.21	0.00	1,494.21	100.0%
47750 · Workmans Comp Reimbursements	0.00	0.00	0.00	0.0%
47950 · Encumbered General Funds	0.00	8,000.00	-8,000.00	0.0%
47960 · Transfer In from Gen Reserve	0.00	63,957.66	-63,957.66	0.0%
49030 · Sale of Property	0.00	0.00	0.00	0.0%

Foresthill Fire Protection District
Budget vs. Actual
July 2024 through May 2025
FM 11 92% FY Elapsed

	<u>Jul '24 - May 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
47000 · Other Revenue - Other	0.00	0.00	0.00	0.0%
Total 47000 · Other Revenue	190,670.32	168,985.12	21,685.20	112.83%
Total Income	2,642,294.50	2,547,840.19	94,454.31	103.71%
Expense				
51000 · Salary & Benefits				
10 · Fire Chief				
49 · Life Insurance Benefits	1,696.26	1,520.00	176.26	111.6%
58 · Medical Reimbursement	3,923.09			
85 · Fringe Benefits	14,663.16			
10 · Fire Chief - Other	94,154.40	102,000.00	-7,845.60	92.31%
Total 10 · Fire Chief	114,436.91	103,520.00	10,916.91	110.55%
12 · Deputy Fire Chief	0.00	0.00	0.00	0.0%
13 · Assistant Fire Chief	0.00	25,000.00	-25,000.00	0.0%
14 · Business Manager	50,512.72	63,523.20	-13,010.48	79.52%
16 · Admin Assistant	26,117.16	23,899.22	2,217.94	109.28%
18 · Captains (3)	196,934.10	265,806.37	-68,872.27	74.09%
20 · Engineers (3)	188,366.38	245,117.64	-56,751.26	76.85%
24 · Firefighters	256,335.83	378,469.20	-122,133.37	67.73%
28 · Part-Time Staffing	96,202.09	68,111.68	28,090.41	141.24%
30 · Stipend - Resident Firefighter	4,440.63	6,400.00	-1,959.37	69.39%
32 · JOA Staffing Received	42,232.88	0.00	42,232.88	100.0%
40 · Unemployment Insurance	2,506.67	1,800.00	706.67	139.26%
42 · FICA/Medicare (6.2%) (1.45%)	98,056.57	105,351.00	-7,294.43	93.08%
50 · Healthcare - ER Contribution	73,391.84	144,000.00	-70,608.16	50.97%
52 · Retirement - ER Contribution	68,757.76	107,344.95	-38,587.19	64.05%
53 · Retire. in Lieu of Healthcare	53,990.82	0.00	53,990.82	100.0%
57 · Uniform Allowance	8,478.79			
60 · Overtime - Station Staffing	184,237.50	40,000.00	144,237.50	460.59%
62 · Overtime - Discretionary	3,447.07	2,000.00	1,447.07	172.35%
64 · Overtime - Vacation Cover	36,101.88	65,676.06	-29,574.18	54.97%
66 · Overtime - Sick Leave Cover	7,166.01	49,804.35	-42,638.34	14.39%
70 · Overtime - JOA Staffing Given	4,481.68	15,000.00	-10,518.32	29.88%
72 · Overtime - High Risk Event	1,099.08	3,000.00	-1,900.92	36.64%
74 · Overtime - Training	9,322.55	3,000.00	6,322.55	310.75%
76 · Overtime - Strike Team - Reimb.	43,057.03	0.00	43,057.03	100.0%
80 · Out of Class Pay	1,594.12	2,000.00	-405.88	79.71%
Total 51000 · Salary & Benefits	1,571,268.07	1,718,823.67	-147,555.60	91.42%
61000 · Emergency Operations				
102 · Small Tools & Fire Equipment	385.65	250.00	135.65	154.26%
103 · Miscellaneous Fire Equipment	6,715.71	18,106.00	-11,390.29	37.09%
104 · EMS Equipment	5,163.51	5,000.00	163.51	103.27%
106 · Medical Supplies & Meds	32,592.68	34,750.00	-2,157.32	93.79%
110 · Employee Medical Cert Fees	1,936.00	2,300.00	-364.00	84.17%

Foresthill Fire Protection District

Budget vs. Actual

July 2024 through May 2025

FM 11 92% FY Elapsed

	Jul '24 - May 25	Budget	\$ Over Budget	% of Budget
112 · Fire Training Equipment	0.00	6,500.00	-6,500.00	0.0%
114 · Training - Fire & EMS	5,054.15	12,000.00	-6,945.85	42.12%
116 · Mutual Aid Reimb. Expenses	340.89	0.00	340.89	100.0%
Total 61000 · Emergency Operations	52,188.59	78,906.00	-26,717.41	66.14%
62000 · Firefighter Health & Safety				
202 · Structural & Wildland PPE	9,689.87	17,500.00	-7,810.13	55.37%
206 · PPE Cleaning	0.00	500.00	-500.00	0.0%
210 · Occu-Med Physicals	1,894.50	3,500.00	-1,605.50	54.13%
212 · Uniforms	11,969.03	11,500.00	469.03	104.08%
214 · Employee Assistance Program	0.00	750.00	-750.00	0.0%
220 · PPE Repair	0.00	2,500.00	-2,500.00	0.0%
Total 62000 · Firefighter Health & Safety	23,553.40	36,250.00	-12,696.60	64.98%
63000 · Station & Grounds				
302 · Cleaning Supplies	2,831.63	4,000.00	-1,168.37	70.79%
308 · Building Maintenance				
310 · District Office				
.01 · Admin Annual Backflow Test	0.00	60.00	-60.00	0.0%
310 · District Office - Other	22,496.52	7,533.34	14,963.18	298.63%
Total 310 · District Office	22,496.52	7,593.34	14,903.18	296.27%
312 · Fire Station #88				
.02 · FS 88 Annual Backflow Test	0.00	60.00	-60.00	0.0%
312 · Fire Station #88 - Other	9,070.82	4,620.83	4,449.99	196.3%
Total 312 · Fire Station #88	9,070.82	4,680.83	4,389.99	193.79%
314 · Fire Station #89	0.00	0.00	0.00	0.0%
316 · Fire Station #90				
-1 · FS 90 Major Repairs	0.00	0.00	0.00	0.0%
.04 · FS 90 Annual Backflow Test	0.00	60.00	-60.00	0.0%
316 · Fire Station #90 - Other	3,022.25	2,120.83	901.42	142.5%
Total 316 · Fire Station #90	3,022.25	2,180.83	841.42	138.58%
318 · Porter Garage	3,209.65	0.00	3,209.65	100.0%
308 · Building Maintenance - Other	0.00	7,500.00	-7,500.00	0.0%
Total 308 · Building Maintenance	37,799.24	21,955.00	15,844.24	172.17%
330 · Pest Control				
331 · Admin	584.00	552.00	32.00	105.8%
332 · FS #88	590.00	552.00	38.00	106.88%
333 · FS #90	590.00	552.00	38.00	106.88%
334 · FS #89	586.00	552.00	34.00	106.16%
Total 330 · Pest Control	2,350.00	2,208.00	142.00	106.43%
335 · Utilities				
340 · PG&E				
341 · Porter Garage	2,208.58	1,300.00	908.58	169.89%
342 · Street Light	103.28	150.00	-46.72	68.85%
343 · Admin Office	3,539.29	2,950.00	589.29	119.98%

Foresthill Fire Protection District

Budget vs. Actual

July 2024 through May 2025

FM 11 92% FY Elapsed

	Jul '24 - May 25	Budget	\$ Over Budget	% of Budget
344 · FS #88	7,000.79	5,800.00	1,200.79	120.7%
345 · FS #89	327.78	1,452.00	-1,124.22	22.57%
346 · FS #90	5,662.13	4,850.00	812.13	116.75%
Total 340 · PG&E	18,841.85	16,502.00	2,339.85	114.18%
350 · Propane				
351 · FS #88	2,957.09	5,600.00	-2,642.91	52.81%
353 · FS #90	1,985.39	4,000.00	-2,014.61	49.64%
354 · Admin Ofc - Propane	1,357.53	2,500.00	-1,142.47	54.3%
Total 350 · Propane	6,300.01	12,100.00	-5,799.99	52.07%
360 · Telephones & Cell Phones				
361 · Admin Office	3,234.66	3,450.00	-215.34	93.76%
362 · FS #88	1,438.84	1,600.00	-161.16	89.93%
363 · FS #90	1,420.31	1,600.00	-179.69	88.77%
364 · Cell Phones/Data Plans	4,572.05	1,644.00	2,928.05	278.11%
365 · Alert Radio System Phone	1,383.09	1,500.00	-116.91	92.21%
Total 360 · Telephones & Cell Phones	12,048.95	9,794.00	2,254.95	123.02%
370 · Water				
371 · Admin Office	821.41	1,050.00	-228.59	78.23%
373 · Gold St. Stand Pipe	1,384.18	1,650.00	-265.82	83.89%
374 · FS #88	928.27	1,100.00	-171.73	84.39%
375 · FS #90	840.48	1,000.00	-159.52	84.05%
376 · Porter Garage	253.28	360.00	-106.72	70.36%
Total 370 · Water	4,227.62	5,160.00	-932.38	81.93%
Total 335 · Utilities	41,418.43	43,556.00	-2,137.57	95.09%
Total 63000 · Station & Grounds	84,399.30	71,719.00	12,680.30	117.68%
64000 · Fire Prevention				
402 · Prevention Supplies	75.04			
404 · Community Education	0.00	250.00	-250.00	0.0%
408 · NFPA Publications	0.00	200.00	-200.00	0.0%
410 · Code Books	0.00	400.00	-400.00	0.0%
Total 64000 · Fire Prevention	75.04	850.00	-774.96	8.83%
65000 · Emergency Preparedness				
506 · Alert Radio System	1,662.38	250.00	1,412.38	664.95%
Total 65000 · Emergency Preparedness	1,662.38	250.00	1,412.38	664.95%
69800 · Uncategorized Items	13,991.92	0.00	13,991.92	100.0%
70000 · Administration				
604 · Workers' Comp	128,458.88	100,198.00	28,260.88	128.21%
606 · Insurance (except W. Comp)				
606-1 · Liability	63,050.13	92,619.96	-29,569.83	68.07%
606-2 · Property Insurance	14,130.27	0.00	14,130.27	100.0%
606-3 · Deadly Weapon Insurance	72.49	0.00	72.49	100.0%
606-4 · Pollution Insurance	423.83	0.00	423.83	100.0%
606-5 · Cyber Insurance	1,613.04	0.00	1,613.04	100.0%

Foresthill Fire Protection District

Budget vs. Actual

July 2024 through May 2025

FM 11 92% FY Elapsed

	Jul '24 - May 25	Budget	\$ Over Budget	% of Budget
606-6 · Crime Insurance	1,650.00	0.00	1,650.00	100.0%
606 · Insurance (except W. Comp) - Other	2,883.18	0.00	2,883.18	100.0%
Total 606 · Insurance (except W. Comp)	83,822.94	92,619.96	-8,797.02	90.5%
608 · WPCFCA	360.00	360.00	0.00	100.0%
610 · Assmt. Coll Charges - Measure B	0.00	8,071.03	-8,071.03	0.0%
612 · Assmt. Coll Charges - Measure M	0.00	4,155.86	-4,155.86	0.0%
614 · Measure B Refunds	413.07			
616 · Election Charges	8,093.34	6,700.00	1,393.34	120.8%
618 · Property Tax Collection Fees	0.00	10,631.18	-10,631.18	0.0%
619 · County Admin Contract	5,000.00	1,250.00	3,750.00	400.0%
620 · Postal & Shipping Charges	223.35	500.00	-276.65	44.67%
622 · Specialized Printing	161.70	1,500.00	-1,338.30	10.78%
624 · Copier Lease	2,111.78	2,305.00	-193.22	91.62%
626 · Office Equipment & Toner	1,992.20	1,000.00	992.20	199.22%
628 · Meeting Expenses	202.92	450.00	-247.08	45.09%
630 · Office Supplies & Services	2,160.76	2,250.00	-89.24	96.03%
632 · Legal Fees	26,411.02	6,000.00	20,411.02	440.18%
634 · CPA Annual Audit	10,875.00	10,875.00	0.00	100.0%
636 · Incident Report License SFTWR	0.00	6,000.00	-6,000.00	0.0%
638 · Accounting Expenses	1,750.00	1,500.00	250.00	116.67%
640 · Payroll Processing Fees	2,744.85	1,700.00	1,044.85	161.46%
642 · Information Technology	16,031.87	10,300.00	5,731.87	155.65%
644 · Target Solution Online Training	0.00	0.00	0.00	0.0%
646 · SCHED/Payroll Software	2,272.92	2,000.00	272.92	113.65%
648 · Promotional Testing Expense	483.31	1,000.00	-516.69	48.33%
652 · Ambulance Refunds	1,346.71	0.00	1,346.71	100.0%
656 · Banking Fees	283.84	360.00	-76.16	78.84%
658 · SSV Service Fees	1,387.60	1,150.00	237.60	120.66%
662 · Ambulance Billing Fees	28,722.69	21,649.08	7,073.61	132.67%
664 · GEMT - QAF	0.00	0.00	0.00	0.0%
666 · GEMT - Admin Fees (Sac Metro)	772.92	0.00	772.92	100.0%
670 · LAFCO	2,812.38	2,905.00	-92.62	96.81%
672 · Background Investigations	7,350.00	5,000.00	2,350.00	147.0%
674 · Intl. Fire Chiefs Assoc. Dues	260.00	300.00	-40.00	86.67%
676 · Advertising	130.50	300.00	-169.50	43.5%
678 · Employee Recognition	0.00	100.00	-100.00	0.0%
682 · Recruitment - Hiring	853.18	1,000.00	-146.82	85.32%
684 · Community CPR Program	0.00	500.00	-500.00	0.0%
685 · Knox Cloud Renewal - EMS	721.00			
Total 70000 · Administration	338,210.73	304,630.11	33,580.62	111.02%
72000 · Support Services				
702 · Fire Engine Repairs				
703 · Engine 88 (OES)	483.21	0.00	483.21	100.0%

Foresthill Fire Protection District
Budget vs. Actual
July 2024 through May 2025
FM 11 92% FY Elapsed

	<u>Jul '24 - May 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
704 · Brush 90-50905	331.92	0.00	331.92	100.0%
705 · Brush 88-050906	731.25	0.00	731.25	100.0%
706 · Engine 90-82495	5,107.97	0.00	5,107.97	100.0%
707 · Water Tender 89-51200	1,633.49	0.00	1,633.49	100.0%
708 · BATT 88-77885	0.00	0.00	0.00	0.0%
709 · Rescue 90-44496	0.00	0.00	0.00	0.0%
710 · Utility 88-77939	0.00	0.00	0.00	0.0%
712 · OES 4614	1,165.00	0.00	1,165.00	100.0%
714 · Command 8800	810.63	0.00	810.63	100.0%
702 · Fire Engine Repairs - Other	0.00	30,000.00	-30,000.00	0.0%
Total 702 · Fire Engine Repairs	10,263.47	30,000.00	-19,736.53	34.21%
730 · Fire Engine Tires	6,528.60	5,500.00	1,028.60	118.7%
740 · Ambulance Repairs				
741 · Medic 90-96074	3,045.32	0.00	3,045.32	100.0%
742 · Medic 88-03116	14,846.35	0.00	14,846.35	100.0%
743 · Medic 89-01747	27.87	0.00	27.87	100.0%
740 · Ambulance Repairs - Other	0.00	5,750.00	-5,750.00	0.0%
Total 740 · Ambulance Repairs	17,919.54	5,750.00	12,169.54	311.64%
750 · Ambulance Tires	1,972.09	3,500.00	-1,527.91	56.35%
751 · Preventative Maint.-Ambulance	0.00	4,500.00	-4,500.00	0.0%
762 · Radio Equipment	7,486.10	10,965.67	-3,479.57	68.27%
764 · Fire Extinguisher Service	662.89	600.00	62.89	110.48%
766 · Ladder Testing	535.00	1,000.00	-465.00	53.5%
768 · Call Notice System	469.56	400.00	69.56	117.39%
770 · Bauer Compressor Maint	1,521.21	1,500.00	21.21	101.41%
772 · SCBA Repair	199.48	1,000.00	-800.52	19.95%
774 · Jaws Service	727.50	2,000.00	-1,272.50	36.38%
776 · Cardiac Monitor	3,274.20	4,911.30	-1,637.10	66.67%
778 · Gurney Service	0.00	0.00	0.00	0.0%
780 · Fuel	26,722.60	36,000.00	-9,277.40	74.23%
784 · Annual Pump Test	1,771.83	2,000.00	-228.17	88.59%
792 · Power Load System Maint	433.61	4,118.25	-3,684.64	10.53%
794 · Power Cot Maintenance	3,836.74	4,118.25	-281.51	93.16%
796 · Hydrant Maint Program	0.00	1,000.00	-1,000.00	0.0%
798 · Generator Service	767.10	1,500.00	-732.90	51.14%
800 · SCBA/RIC Flow Testing	4,062.84	1,100.00	2,962.84	369.35%
72000 · Support Services - Other	68.44			
Total 72000 · Support Services	89,222.80	121,463.47	-32,240.67	73.46%
82000 · Capital Improvements				
82100 · Capital Imp - Transfer Out	0.00	26,654.65	-26,654.65	0.0%
82000 · Capital Improvements - Other	76,428.64	177,217.70	-100,789.06	43.13%
Total 82000 · Capital Improvements	76,428.64	203,872.35	-127,443.71	37.49%
Total Expense	2,251,000.87	2,536,764.60	-285,763.73	88.74%

Foresthill Fire Protection District
Treasury and Bank Account Balances

	Balance		
11000 · Cash in Treasury			
11100 · General Fund	1,467,353.00	AS OF 4/30/2025	
			Type 3 Remount Payment 2 of 7
			pd. 2/19/2025
11110 · Capital Fund	20,083.25	AS OF 4/30/2025	\$55,861.50
11300 · Contingency	50,000.00	AS OF 5/31/2025	
11112 · Capital Improvement Fund	134,756.23	AS OF 5/31/2025	
11400 · Vacation & Sick Reserve	81,976.74	AS OF 5/31/2025	
<u>Total 11000 · Cash in Treasury</u>	<u>1,754,169.22</u>		
12000 · Bank - WF Operating Acct	62,013.61	AS OF 5/31/2025	
Total Wells Fargo Bank	62,013.61		
TOTAL	<u>1,816,182.83</u>		

FIRE CHIEF REPORT

District Information

- We were fully staffed for the month of May.

Staffing

- We currently have one Firefighter Paramedic vacancy.
- Firefighter/Paramedic application process is continually open.

Incident Responses

- Total calls for service for the month of May – 85
- Last year at this time – 59
- 55 of the 85 calls were EMS
- Ambulance Transports for May of 2025 – 44

Training

- 202 hours for the month of May.
- Monthly Training with the JOA is on-going.

Community Risk Reduction

- May inspections - 7 (2 LPG Rough, 2 LPG Final, 1 Sprinkler Final, 1 Defensible Space, 1 Annual).

Community Interactions

- Wildfire Preparedness Day.
- Green Waste Day.
- Western States Training Run.

Fleet

- Radio issues within the Command vehicle are all repaired. Repairs were done by McSweeny Outfitters in Grass Valley.
- Type 3 Remount – Is still at Mark-West for warranty repairs.
- Brush 88 is back in service.

DIRECTOR REPORT



DATE: June 12, 2025
TO: Board of Directors
FROM: John Michelini, Director
BY: John Michelini, Director
SUBJECT: FISCAL YEAR 2025-2026 PRELIMINARY BUDGET

RECOMMENDATION

The Board of Directors approve the 2025-2026 Preliminary Fiscal Year Annual Budget

EXECUTIVE SUMMARY

- As required by law, the district prepares an annual budget to guide District operations.
- The preliminary budget is based on revenue from all sources of \$2,770,503.23.
- Total proposed expenditures are \$2,770,503.23
- The preliminary budget (expenditure) includes \$50,000.00 in contributions to reserves.
- The preliminary budget funds the Capital Improvement Plan for one-year at \$116,000.00
- The preliminary budget is balanced.

BACKGROUND / ANALYSIS

As required by law, the district prepares an annual operating budget. The 2025-2026 Fiscal Year Preliminary Budget continues operation of two (2) fire stations with a daily staffing of four (4) personnel and an overall staff of eleven (11) full-time line personnel, (4) part-time line personnel and two (2) part-time Chief Officers. In addition, office staff include one (1) full-time Business Manager and one (1) part-time Administrative Assistant staff. The proposed budget provides funding at \$15,000.00 per year for a new contract employee to serve as the District's EMS Coordinator/CQI Coordinator.

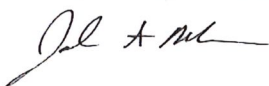
Based on revenue estimates of \$2,770,503.23, the preliminary budget is balanced with total expenses and reserve contributions of \$2,770,503.23. Changes in revenue include annual adjustments to property tax, Measure M, and an adjustment for ambulance transport fees. Only reoccurring revenue sources have been considered in the planning of the annual budget. Throughout the Fiscal Year, any one-time revenue will be directed toward a specific short-term or one-time project or placed into District Reserves for use toward the Capital Improvement Plan.

CATEGORY	INCOME	EXPENSES
Revenue All Sources	\$2,770,503.23	N/A
Capital Improvement Plan		\$116,000.00
General Reserves		\$50,000.00
Salary and Benefit Expense		\$1,847,870.43
Emergency Operations		\$87,325.00
FF Health and Safety		\$42,275.64
Stations and Grounds		\$79,101.00
Fire Prevention		\$850.00
Emergency Preparedness		\$250.00
Administration		\$330,452.84
Support Services		\$101,579.37
Inter-Departmental Transfers		\$50,000.00
Developer Mitigation		\$55,861.50
TOTALS	\$2,770,503.23	\$2,770,503.23

2025-2026 Budget Highlights:

1. Fully funds employee raises of 5% for Captains and Engineers and 7% for Firefighters. These enhancements were agreed upon in the 2024-2025 economic reopener. Raises were awarded earlier than scheduled, beginning in February of 2025. FY Cost is \$152,274.00.
2. Fully funds part-time Assistant Chief at \$30,000.00 per year
3. Adds the position of EMS Coordinator-CQI Coordinator as a part-time employee at \$15,000.00 per year.
4. Fully funds the Capital Improvement account at \$110,000.00
5. Fully funds reserve allocation at \$50,000.00 and provides supplemental reserve contribution of \$58,937.45.
6. Revenues include significant projected increase in ambulance revenue due to changes in Medicare billing.
7. Encumbers \$37,410.13 from the 2024-2025 FY budget to complete several projects.
8. Provides funding to update structural personal protective clothing – multi-year project.

Respectfully submitted,



John Michelini, Director

Budget Summary
2025-2026

	INCOME	EXPENSES	
REVENUE ALL SOURCES	\$2,771,003.23		
EXPENSES SALARY AND BENEFITS		\$1,847,870.43	
ALL OTHER EXPENSES		\$ 800,034.75	
RESERVE CONTRIBUTIONS		\$ 123,098.05	
TOTALS	\$2,771,003.23	\$2,771,003.23	\$0.00

Actual numbers are through 04/30/2025

PRELIMINARY

Budget Summary
2025-2026

REVENUE SUMMARY	24/25	25/26	Change
Property Tax	\$637,014.44	\$669,078.43	\$32,063.99
Special Tax Income (Direct Charges)	\$1,252,740.50	\$1,301,551.32	\$48,810.82
Homeowners Tax Reduction	\$3,060.10	\$3,213.11	\$153.01
Interest Income - Gen Op	\$30,549.35	\$40,000.00	\$9,450.65
Ambulance Revenue	\$525,664.38	\$619,888.74	\$94,224.36
Other Revenue	\$128,883.79	\$81,410.13	-\$47,473.66
Developer Mitigation Revenue		\$55,861.50	\$55,861.50
REVENUE TOTALS	\$2,577,912.56	\$2,771,003.23	\$193,090.67

PRELIMINARY

Budget Summary
2025-2026

		Budget	
EXPENSE SUMMARY	24/25	25/26	Change
Salaries and Benefits	\$1,450,295.00	\$1,847,870.43	\$397,575.43
Emergency Operations	\$47,851.43	\$87,325.00	\$39,473.57
FF Health and Safety	\$23,719.10	\$39,275.64	\$15,556.54
Stations and Grounds	\$62,740.91	\$78,440.40	\$15,699.49
Fire Prevention	\$75.04	\$850.00	\$774.96
Emergency Preparedness	\$1,662.38	\$250.00	-\$1,412.38
Administration	\$301,693.95	\$330,452.84	\$28,758.89
Support Services	\$89,670.43	\$91,579.37	\$1,908.94
Capital Improvements	\$14,847.98	\$116,000.00	\$101,152.02
Grant Fund Expense	\$0.00	\$0.00	\$0.00
Developer Mitigation	\$55,861.50	\$55,861.50	
Inter-Departmental Transfers	\$134,756.23	\$123,098.05	-\$11,658.18
EXPENSE TOTALS	\$2,183,173.95	\$2,771,003.23	\$587,829.28

PRELIMINARY

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

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 40000 Property Tax I
Sub Account Number: 40100
Account Name: CURRENT SECURED TAX

25-26 \$669,078.43
24-25 \$637,014.44

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual</i>		<i>Responsible</i>
		2024-2025	2025-2026	
1	Current Secured Property Tax	\$594,329.76	\$624,046.25	5% Increase
2	Unitary Tax	\$15,317.67	\$16,083.55	5% Increase
1	Unsecured Property Tax	\$12,985.46	\$13,634.73	5% Increase
1	Personal property tax (Non- op)	\$0.00	\$213.26	
1	District share of County-wide Railroad Tax	\$366.51	\$384.84	5% Increase
1	Property tax adjustments for property sales	\$0.00	\$0.00	
1	Prior year property sales adjustment	\$0.00	\$0.00	
1	1% Pipeline tax	\$18.54	\$19.47	5% Increase
9	Supplemental Tax	\$13,996.50	\$14,696.33	5% Increase
10				
11				
12				
13				
14				
15				

Explanation / Justification:

#	
1	Property tax allocation for District
2	Unitary Tax

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

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

25-26 \$1,301,551.32
24-25 \$1,252,740.50

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Budgeted</i> 2024-2025	2025-2026	<i>Responsible</i>
1	Measure M proceeds	\$415,585.30	\$443,046.12	2.3% Increase
2	Measure B proceeds	\$837,155.20	\$858,505.20	\$21,350 increase
3				
4				
5				
6				
7				
8				
9				
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11				
12				
13				
14				
15				

Explanation / Justification:

<i>#</i>	
1	Voter approved tax measure - 2004
2	Voter approved tax measure - 2019
3	
4	
5	

FORESTHILL FIRE PROTECTION DISTRICT

Budget Detail Worksheet

Fiscal Year 2025-2026

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

25-26 **\$3,213.11**
24-25 **\$3,060.10**

Description (Itemization):

Line	Item Description	Actual 2024-2025	2025-2026	Responsible
1	Homeowners property tax credit	\$3,060.10	\$3,213.11	5% increase
2				
3				
4				
5				
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Explanation / Justification:

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

FORESTHILL FIRE PROTECTION DISTRICT

Budget Detail Worksheet

Fiscal Year 2025-2026

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 43000 Interest Incom
Sub Account Number: 43000
Account Name: INTEREST INCOME - GENERAL / OP

25-26 \$40,000.00
24-25 \$30,549.35

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>
1	Interest earned on Reserves	\$30,549.35	\$40,000.00	
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12				
13				
14				
15				

Explanation / Justification:

<i>#</i>	
1	Interest earned on Gerneral Fund Reserve account - funds on deposit with County
2	
3	
4	
5	

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

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

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

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>
1	Service Fees	\$1,515,333.73	\$2,040,071.26	
2	Write Down	-\$989,870.10	-\$1,420,182.52	
3	Collection Recovery Revenue	\$200.75		
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Explanation / Justification:

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

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

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

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

Description (Itemization):

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

Explanation / Justification:

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

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

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

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

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

Budget Detail Worksheet

Fiscal Year 2025-2026

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

25-26 \$20,000.00
24-25 \$33,104.76

Description (Itemization):

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

Explanation / Justification:

<i>#</i>	
1	Anticipated Developer Mitigation Revenue
2	
3	
4	

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

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

25-26 \$1,847,870.43
24-25 \$1,450,295.00

Description (Itemization):

Line	Item Description	Actual 2024-2025	2025-2026	Responsible	
1	Fire Chief (0.50 FTE)	\$105,865.83	\$129,180.00	Excl. Life Ins.	Salary \$102,000.00
2	Deputy Fire Chief EMS (0.33 FTE)	\$0.00	\$0.00		Life Ins. \$1,520.00
3	Assistant Fire Chief (0.3 FTE)	\$0.00	\$30,825.00		Fringe Benefits \$21,180.00
4	Business Manager	\$45,946.99	\$63,523.20		Medical Reimb. \$6,000.00
5	Administrative Assistant I (0.60 FTE)	\$23,442.91	\$28,104.96		\$130,700.00
6	Captain (3) (St.5)	\$177,024.02	\$283,657.92	(2) ALS/(1) BLS	
7	Engineer (3) (St. 5)	\$169,867.42	\$261,934.40	(2) ALS/(1) BLS	
8	Firefighter (St. 5)	\$235,539.17	\$403,457.60	(5) ALS	
9	Part-Time Firefighter (1FTE)	\$89,177.57	\$72,537.90	(1) ALS [St. 3]	
10	Resident/Intern Firefighter Stipend (\$50.00/d	\$4,440.00	\$18,250.01		
11	JOA Staffing Received	\$45,071.64	\$0.00		
12	Unemployment Insurance	\$2,506.67	\$2,100.00		
13	Medicare and Social Security	\$90,654.59	\$110,051.81	OT included	
14	Uniform Allowance	\$7,709.39	\$11,000.00		
15	Healthcare - ER Contribution	\$65,314.95	\$144,000.00		
16	Retirement - ER Contribution	\$61,096.18	\$91,131.58	Chief not incl.	
17	Retirement in lieu of healthcare	\$49,451.06	\$0.00		
18	Life Insurance (Chief Included)	\$0.00	\$2,071.28		
19	Overtime - Station Staffing	\$176,130.97	\$40,000.00	Auditor questions	
20	Overtime - Discretionary	\$2,542.01	\$4,000.00		
21	Overtime - Vacation Coverage	\$31,970.88	\$68,564.48		
22	Overtime - Sick Leave Coverage	\$7,166.01	\$51,980.29	70% of actual	
23	Overtime - JOA Staffing Given	\$4,312.73	\$15,000.00		
24	Overtime - High Risk Event	\$1,099.08	\$3,000.00		
25	Overtime - Training	\$8,907.90	\$10,000.00		
26	Overtime - Disability Backfill	\$0.00	\$0.00		
27	Overtime - Strike Team Reimburseable	\$43,057.03	\$0.00		
28	Out of Class Pay	\$2,000.00	\$3,500.00		
29					
30					

Explanation / Justification:

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

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

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

25-26 \$1,847,870.43
24-25 \$1,450,295.00

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

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

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

QB is Different**25-26****\$87,325.00**

24-25

\$47,851.43

Description (Itemization):

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

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

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

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

QB is Different

25-26

\$87,325.00

24-25

\$47,851.43

9	Annual estimated cost of meds and med supplies based on historic usage, forecast increase in prices.
10	Medical Oxygen
11	Cost to renew state paramedic licenses, ALS,SSV.EMT
12	
13	Misc wood to biuld training/ventilation props
14	Training Couse Funds - \$750/FT employee - District approved class(es) + additional funds for training.
15	Contract instructor for hands on training
16	
19	
20	
21	
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FORESTHILL FIRE PROTECTION DISTRICT**Budget Detail Worksheet****Fiscal Year 2025-2026**

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

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

Description (Itemization):

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

<i>#</i>	
1	Purchase new structure and/or wildland turnouts that meet new safety specifications
2	Protective clothing professional cleaning
3	Cost of pre-employment and return to work physicals
4	Uniform pants and shirts, name tag, belt, boots, initial hire, part time, residents
5	Replacement Work Boots
6	Cost of employee assistance program
7	Purchase new equip. for station gyms TRX bands, cold plunge,adjustable flat bench,box flex dumbbells, foam roller
8	Cost of professional PPE repairs
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FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

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

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

Description (Itemization):

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

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

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

31				
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Explanation / Justification:

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1	Cleaning supplies for all facilities. Includes soap, paper towels and hand towels
2	General maintenace of buildings and grounds - unspecified maint and repair
3	Reduce property damage caused by infestation, admin, S89, S88,S90
4	PUD water aervice all facilities
5	Repalce 11 lights at admin to LED
6	annual service for all facilities
7	S-88 and S-90
8	Annual estimated cost of electricity based on historic usage
9	Annual estimated cost of electricity based on historic usage
10	Annual estimated cost of electricity based on historic usage
11	Annual estimated cost of electricity based on historic usage
12	Annual estimated cost of electricity based on historic usage
13	Annual estimated cost of electricity based on historic usage
14	Annual estimated cost of propane based on historic usage
15	Annual estimated cost of propane based on historic usage
16	Annual estimated cost of propane based on historic usage
17	Cost of phone and internet service
18	Cost of phone and internet service
19	Cost of burglar alarm for fire administration
20	Cost of second phoneline for fire admininstration
21	Cost of phone and internet service
22	Cost of phone at Porter Garage for Radio
23	Annual cost for cell phone service - used for base hospital contact/medical direction all cell phones and da
24	2 mattresses each station
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FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

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

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

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>
1	Prevention Supplies	\$75.04	\$0.00	
2	Community Education	\$0.00	\$250.00	
3	NFPA Publications	\$0.00	\$200.00	
4	Code Books	\$0.00	\$400.00	
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Explanation / Justification:

<i>#</i>	
1	Supplies used in performing prevention activities
2	Supplies used in providing community education
3	Miscellaneous publications necessary for reference to meet national standards
4	Cost of purchasing fire code books
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FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

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

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

Description (Itemization):

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

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1	Unforecasted additional AM Radio expenses
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FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2025-2026

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

25-26 \$330,452.84
24-25 \$301,693.95

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>
1	Worker Compensation	\$116,780.80	\$100,198.00	
2	Liability Insurance	\$76,464.78	\$92,619.96	
3	Western Placer County Fire Chiefs	\$0.00	\$360.00	
4	Assessment collection fee - Meaure B	\$0.00	\$8,071.03	
5	Assessment collection fee - Meaure M	\$0.00	\$4,155.86	
6	Measure B refunds	\$413.07		
7	Election charges	\$8,093.34	\$0.00	
8	Property Tax collection fee	\$0.00	\$10,477.99	
9	County Administrative Contract	\$0.00	\$1,250.00	
10	Postage	\$223.35	\$250.00	
11	Specialized Printing	\$161.70	\$1,500.00	
12	Copier lease	\$1,919.80	\$2,305.00	
13	Office equipment & toner	\$1,910.39	\$1,000.00	
14	Meeting Expense	\$154.52	\$450.00	
15	Office Supplies & Services	\$1,364.50	\$2,000.00	
16	Legal Expenses	\$24,267.02	\$6,000.00	
17	Annual financial audit	\$10,875.00	\$11,350.00	
18	Emergency Reporting Systems license	\$0.00	\$6,000.00	
19	Accounting services	\$1,750.00	\$2,100.00	
20	Payroll Processing	\$2,508.35	\$3,500.00	
21	Computer technology services	\$13,703.86	\$13,000.00	
22	Target Solutions online training license	\$0.00	\$0.00	Paid by Cira
23	Scheduling software license	\$2,272.92	\$2,400.00	
24	Promotional Testing Service	\$483.31	\$0.00	
25	Lexipol Policy Manual service license	\$0.00	\$0.00	Paid by Cira
26	Ambulance Refunds	\$1,346.71	\$0.00	
27	Banking service fees	\$241.79	\$360.00	
28	Local EMS agency service fee	\$691.60	\$1,150.00	
29	Ambulance billing service fee	\$26,700.54	\$35,600.00	
30	GEMT admin fee	\$772.92	\$0.00	
31	GEMT - Audit - Overpayment	\$0.00	\$0.00	

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

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

25-26 \$330,452.84
24-25 \$301,693.95

32	LAFCO Annual Membership	\$0.00	\$2,905.00	
33	Background Investigations	\$7,350.00	\$5,000.00	
34	International Association of Fire Chiefs	\$260.00	\$300.00	
35	Advertising	\$130.50	\$300.00	
36	Employee Recognition	\$0.00	\$100.00	
37	Recruitment - Hiring	\$853.18	\$0.00	
38	Adobe Acrobat Pro	\$0.00	\$250.00	
39	Partime CQI contractor	\$0.00	\$15,000.00	
40	CPR Certification classes	\$0.00	\$500.00	

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

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

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

25-26 \$330,452.84
24-25 \$301,693.95

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

Budget Detail Worksheet
Fiscal Year 2025-2026

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

25-26 \$91,579.37
24-25 \$89,670.43

Description (Itemization):

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

Explanation / Justification:

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

Budget Detail Worksheet
Fiscal Year 2025-2026

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

25-26 \$91,579.37
24-25 \$89,670.43

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

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

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

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

Description (Itemization):

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

Explanation / Justification:

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

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

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

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

Description (Itemization):

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

Explanation / Justification:

<i>#</i>	
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

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

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

Description (Itemization):

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

Explanation / Justification:

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

FORESTHILL FIRE PROTECTION DISTRICT

Budget Detail Worksheet

Fiscal Year 2025-2026

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

25-26 \$123,098.05

24-25 \$134,756.23

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>Actual 2024-2025</i>	<i>2025-2026</i>	<i>Responsible</i>
1	General Fund Reserve Contribution	\$134,756.23	\$123,098.05	
2	Capital Improvement Reserve Contribution	\$0.00	\$0.00	
3	Vacation/Sick Leave Reserve Contribution	\$0.00	\$0.00	
4				
5				
6				
7				
8				
9				
10				
11				
12				

Explanation / Justification:

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



Foresthill Fire Protection District

P.O. Box 1099 Foresthill, CA 95631

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

www.foresthillfire.org

DISTRICT BOARD

RICHARD HERCULES

PRESIDENT

JOHN MICHELINI

VICE PRESIDENT

CHRIS REAMS

DIRECTOR

KEITH DRONE

DIRECTOR

DERRICK PERRY

DIRECTOR

DENNIS MARTIN

FIRE CHIEF

RESOLUTION No. 2025-04

RESOLUTION TO ADOPT UPDATED BOARD OF DIRECTORS BYLAWS FOR THE FORESTHILL FIRE PROTECTION DISTRICT

Whereas, the Foresthill Fire Protection District is an Independent Special District based in Placer County; and,

Whereas, the California Constitution and the California Government Code stipulate that special districts in their legislative capacity, may determine policies for their operations;

Whereas, Foresthill Fire Protection District has operated with a defined set of Bylaws required to provide standards of management for the district developed in the 2015 time frame;

Whereas, the Board of Directors of the Foresthill Fire Protection District wish to replace the 2015 Bylaws, finding them inadequate for current operations for management of the fire district as fire service and legislative conditions have evolved to reflect updated regulations, and legal requirements in the State of California;

Whereas, the Board of Directors of the Foresthill Fire Protection District, having adopted the use of other Lexipol policies to replace other dated policies for the district;

Whereas, the Board of Directors of the Foresthill Fire Protection District wish to adopt the new Bylaws as defined by, and derived from the Lexipol standards which reflect the legal and policy environs of modern fire districts;

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

1. Adopt and utilize the Foresthill Fire Protection District Bylaws document dated 5/8/2025 for its operations of the district replacing in the entirety, the 2015 Bylaws.

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

AYES: _____

NOES: _____ ABSENT: _____

Richard Hercules, Board President

Date: _____

Attest:

Patrice Metz, Board Secretary

Date: _____

STAFF REPORT



DATE: June 12, 2025

TO: Board of Directors

FROM: Patrice Metz, Business Manager

BY: Patrice Metz, Business Manager

SUBJECT: ADJUSTMENT OF SPECIAL TAX MEASURE M BY CONSUMER PRICE INDEX FOR 2025/2026

RECOMMENDATION

Approve an increase of 2.3% to Special Tax Measure M.

BACKGROUND / ANALYSIS

Measure M allows for the following:

8. The amount of Special Tax specified in section 7 above shall remain unchanged until June 30, 2007 and thereafter may be adjusted annually, at the discretion of the Board of Directors of said District, for the ensuing fiscal year to reflect the Consumer Price Index prepared by the United States Department of Labor, Bureau of Labor Statistics, using the weighted average of Consumer Price Indexes (All Urban Consumers) for the State of California (San Francisco, Oakland, San Jose), with the base year being June 1, 2006. In the event that the Bureau shall cease to publish said index figure, then any similar index by another branch or department of the United States Government may be used in its place at the direction of the District. The District shall be responsible for making the necessary computations each year prior to submitting the required information to Placer County for collection.

The CPI has been determined to be 2.3%.

FISCAL IMPACT

Increased tax revenue of approximately \$9,960.98. Total projected revenue of \$443,046.04.
A single family home will pay \$173.14.

Respectfully submitted,

A handwritten signature in blue ink that reads "Patrice Metz".

Patrice Metz, Business Manager



BOARD OF DIRECTORS
Foresthill Fire Protection District
P.O. Box 1099 Foresthill, CA 95631
Office: (530) 367-2465 Fax: (530) 367-3498
www.foresthillfire.org

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

RESOLUTION No. 2025-05

**RESOLUTION OF THE GOVERNING BODY OF THE
FORESTHILL FIRE PROTECTION DISTRICT**

**ADJUSTMENT OF SPECIAL TAX MEASURE M BY CONSUMER PRICE INDEX FOR
Fiscal Year 2025/2026**

WHEREAS, on June 8, 2004 the Governing Body of this District did pass resolution number 2004-01 which placed on the ballot for November 2, 2004 a measure creating a special tax, hereinafter called **SPECIAL TAX**, and

WHEREAS, said measure was titled 'MEASURE M' and did set forth the terms and conditions of a special tax to be levied in accordance with Article 16 of the Government Code to provide the necessary revenues for adequate fire and life safety services that will fund permanent firefighter/paramedics and EMTs., and

WHEREAS, said resolution was approved by the voters as required by law at the election on November 2, 2004 and

WHEREAS, pursuant to Section 8 of said **SPECIAL TAX** the amount of said tax 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 tax to reflect an increase in the cost of living as indicated by the Consumer Price Index, said adjustment to begin on July 1, 2025, and

WHEREAS, the Consumer Price Index as set forth in Section 8 of the **SPECIAL TAX** has been determined and indicates an increase of 2.3%, now therefore

BE IT RESOLVED that the Governing Board of this District does hereby adjust the **SPECIAL TAX** for Measure M by an amount of 2.3% to be effective on July 1, 2025.

PASSED AND ADOPTED at a regular meeting of the Governing Body on June 12, 2025 by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

Richard Hercules, Board President

ATTEST: _____
Patrice Metz, Business Manager

STAFF REPORT



DATE: June 12, 2025

TO: Board of Directors

FROM: Patrice Metz, Business Manager

BY: Patrice Metz, Business Manager

SUBJECT: ADJUSTMENT OF SPECIAL TAX MEASURE B \$7.00 PER PARCEL FOR 2024/2025

RECOMMENDATION

Approve an increase of \$7.00 per parcel to Special Tax Measure B.

BACKGROUND / ANALYSIS

Measure B allows for the following:

SECTION 8. Adjustment of Tax Rate. To ensure the District can continue to serve the residents within its jurisdiction as costs increase through inflation, the tax will be increased by \$7.00 each year. Such annual adjustments may not be adopted more frequently than once in any twelve (12) month period. Annual adjustments shall require two-thirds approval of the District Board at a regular meeting following a duly noticed public hearing.

FISCAL IMPACT

Increased tax revenue of approximately \$21,350.00. Total projected revenue \$861,259.00
Each parcel will pay \$282.38.

Respectfully submitted,

A handwritten signature in blue ink that reads "Patrice Metz". The signature is stylized with a large, flowing "M" and "Z".

Patrice Metz, Business Manager



BOARD OF DIRECTORS
Foresthill Fire Protection District
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DISTRICT BOARD
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KEITH DRONE
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DIRECTOR
DENNIS MARTIN
FIRE CHIEF

RESOLUTION No. 2025-06

**RESOLUTION OF THE GOVERNING BODY OF THE
FORESTHILL FIRE PROTECTION DISTRICT**

**ADJUSTMENT OF SPECIAL TAX MEASURE B BY \$7.00 PER PARCEL FOR FISCAL YEAR
2025/2026**

WHEREAS, on January 22, 2019 the Governing Body of this District did pass resolution number 2019-01 which placed on the ballot for May 7, 2019 a measure creating a special tax, hereinafter called **SPECIAL TAX**, and

WHEREAS, said measure was titled '**MEASURE B**' and did set forth the terms and conditions of a special tax to be levied in accordance with Article 16 of the Government Code to provide the necessary revenues for Emergency Medical Response and Fire Protection Services., and

WHEREAS, said resolution was approved by the voters as required by law at an election on May 17, 2019 and

WHEREAS, pursuant to Section 8 of said **SPECIAL TAX** the amount of said tax may be adjusted annually by up to \$7.00 per parcel and

WHEREAS, the Governing Body of this District has determined that it is necessary to adjust said tax to reflect an increase in the cost of living as indicated by the Consumer Price Index, said adjustment to begin on July 1, 2025, and

WHEREAS, the amount of increase as set forth in Section 8 of the **SPECIAL TAX** has been determined and indicates an increase of \$7.00 per parcel, now therefore

BE IT RESOLVED that the Governing Board of this District does hereby adjust the **SPECIAL TAX** for Measure B by an amount of \$7.00 per parcel to be effective on July 1, 2025.

PASSED AND ADOPTED at a regular meeting of the Governing Body on June 12, 2025 by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

Richard Hercules, Board President

ATTEST: _____
Patrice Metz, Business Manager



STAFF REPORT

DATE: June 12, 2025

TO: Board of Directors

FROM: Fire Chief Dennis Martin

SUBJECT: Disposal of Damaged Fire Hose

RECOMMENDATION:

The Board to approve the disposal of old damaged fire hose that is unrepairable.

BACKGROUND/HISTORY:

There is currently a stockpile of damaged fire hose that are unrepairable. It has all been tested and has failed. There is no use for this hose, and it needs to be disposed of. There is 2,050 feet of 3-inch hose, 1,600 feet of 2 ½ inch hose and 700 feet of 1 ¾ inch hose. This is currently taking up space in the Porter Garage and has been there for quite some time.

ALTERNATIVES:

It could be donated to someone that would like to make American Flags out of fire hose.

FISCAL IMPACTS:

New hose has already been ordered this fiscal year which will replace some of the damaged hose. There is no need, at this time, to order additional fire hose.



STAFF REPORT

DATE: June 8, 2025

TO: Board of Directors

FROM: Captain Jeffery Palmer

SUBJECT: Phase II – CAL-PERS Application

RECOMMENDATION:

The Board approve to move forward with submitting the Cal-PERS Questionnaire, Job Descriptions, and Excel spreadsheet as required by the California Public Employees' Retirement System to determine membership eligibility for Foresthill Fire Protection District employees in the Cal-PERS retirement system.

The Board approves, at minimum, selection of the two following retirement formulas to be included in the paperwork submitted:

2% @ 62 – non-safety personnel

2.7% @ 57 – safety (fire) personnel

BACKGROUND/HISTORY:

The District has been in the process of looking into enrolling District employees into the California Public Employees' Retirement System. Phase I of the application process has already been completed. Currently the District is in Phase II. Phase II requires that the District completes and submits to Cal-PERS the following documentation:

- New Contract Questionnaire
- Employee Census Data Spreadsheet, CON-1020
- Job duty statements for all safety positions (if applicable)
- Employment contract/agreement for every contracted employee (if applicable)

Once these four document groups are submitted, Cal-PERS will perform an Actuarial Valuation Analysis. They will do the analysis for each retirement formula that the District chooses. There are a total of 4 formulas. They are listed below:



STAFF REPORT

DATE: June 8, 2025

TO: Board of Directors

FROM: Captain Jeffery Palmer

SUBJECT: Phase II – CAL-PERS Application

1. 2% @ 62
2. 2% @ 57
3. 2.5% @ 57
4. 2.7% @ 57

Formula #1 only applies to non-safety employees. Formulas 2-4 apply to fire safety personnel. Each formula costs \$900 to have an actuarial analysis performed. If the District were to only do an analysis on the lower percentage formulas, the District cannot elect to do the analysis on the higher percentage formulas later. The District can only elect to do actuarial analysis on lower percentage formulas at a later date.

The District has been told by Cal-PERS multiple times that prior service cannot be included in the contract and therefore is not included in the Questionnaire.

The cost of the actuarial analysis is not due immediately upon submission of the phase II paperwork. An invoice will be sent when the actuarial analysis is performed.

FISCAL IMPACTS:

\$1,800 to obtain an actuarial valuation analysis for the two following Cal-PERS retirement formulas:

- 2% @ 62 – non-safety personnel
- 2.7% @ 57 – safety (fire) personnel

ALTERNATIVES:

\$3,600 to obtain an actuarial valuation analysis for the four following Cal-PERS retirement formulas:



STAFF REPORT

DATE: June 8, 2025

TO: Board of Directors

FROM: Captain Jeffery Palmer

SUBJECT: Phase II – CAL-PERS Application

2% @ 62 – non-safety personnel
2% @ 57– safety (fire) personnel
2.5% @ 57– safety (fire) personnel
2.7% @ 57 – safety (fire) personnel



California Public Employees' Retirement System
Financial Office | Pension Contracts and Prefunding Programs Division
P.O. Box 942703, Sacramento, CA 94229-2703
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

Public Agency Contract Questionnaire Contents

Section 1: Your Agency's Information _____ 3

Title of Governing Body

Section 2: Membership _____ 4

CalPERS Membership

CalPERS Retired Annuitants

Elected Officials: Public Agencies Other Than Cities and Counties

Elected Officials: Cities and Counties

Members of Other Retirement Systems & Other Excluded Persons

Excluded Employees by Title & Category

Organizational Structure

Section 3: Benefits Included by Contract _____ 7

Social Security Information: Mandatory Coverage

Social Security: Voluntary Section 218 Coverage

1959 Survivor Allowance

Benefit Formula

Prior Service Credit

Other Optional Benefits

Concurrent Retirement Plan Option

Local System Information

Section 4: Your Employees' Actuarial Cost Data _____ 11

Employee Census Data, CON-1020

Cost Estimate

Section 5: Contract Timeframes and Valuation Fee _____ 13

Contract Timeframes

Administrative Fee

Employer Certification

PUBLIC AGENCY RETIREMENT CONTRACT QUESTIONNAIRE

Section 1: Your Agency's Information

Applicant Agency's "Demographics"

Statistical data relating to the population and particular groups within it includes all employees of a county office of education, school district, or community college district who are included in a risk pool and all employees of a contracting agency, except local safety members.

Official Name of Agency:

Foresthill Fire Protection District

Address

PO Box 1099

City	State	Zip
Foresthill	CA	95631
County	Phone Number	
Placer	530-367-2465	

Contract Representative Information

Name	Title
Patrice Metz	Business Manager
Phone Number	Email
530-367-2465	pmetz@foresthillfire.org

Payroll Information

Select your agency's pay period (*monthly, weekly, bi-weekly, or semi-monthly*). It is crucial you provide an accurate pay period to avoid potential fees.

☐ Monthly
 ☐ Weekly
 ☒ Bi-Weekly
 ☐ Semi-monthly

Name of Payroll Representative (if different from above)	Title:
	Business Manager
Phone Number:	Email:

Title of Governing Body

What is the title of your governing body? (For example: Board of Directors, Board of Commissioners, Board of Trustees, City Council, Board of Supervisors, etc.)

Board of Directors

Section 2: Membership

CalPERS Membership

There are two general membership categories for local agencies:

1. **Local Miscellaneous** (§ 20383): this category includes all non-safety employees and elected officials.
2. **Local Safety** (§ 20420) this category is comprised of multiple member classifications, i.e., local firefighters, local police officers, local sheriffs, county peace officers (CPO), and school safety members. An agency may provide different benefits for each safety classification.
 - CalPERS must review these positions to determine whether they qualify for local safety membership, as defined in the government code (§§ 20421–20441).
 - Submit job specifications (duty statements) for all safety positions **for CalPERS to determine safety membership eligibility** (if contract shall include a safety category).

Your agency is not required to provide coverage for all classifications of employees, such as Police and Fire and Miscellaneous; however, **all** employees in the same classification must be enrolled as members of CalPERS unless they are specifically excluded by government codes (§ 20479).

CalPERS Retired Annuitants

A CalPERS retiree receiving his or her monthly allowance shall not be employed by a CalPERS contracting employer, in any capacity, unless he or she has first been **reinstated** from retirement (§ 21220). However, there are some at-will employment exceptions, **which must be approved** by CalPERS, may allow a retired person to serve without reinstatement from retirement (§ 21221).

For more information on employment after retirement, please view the [Employment After Retirement](https://www.calpers.ca.gov/docs/forms-publications/employment-after-retirement.pdf) publication on our website (<https://www.calpers.ca.gov/docs/forms-publications/employment-after-retirement.pdf>).

Do you currently employ any CalPERS Retirees? (If yes, list all CalPERS retirees, currently employed by your agency, on the “Active Employees’ Census Data for CalPERS Retirement Benefits” page of the [Employee Census Data Spreadsheet, \(CON-1020\)](#) (click link for more information), and indicate that they are CalPERS retirees.)

☒ Yes ☐ No

Elected Officials: Public Agencies Other Than Cities and Counties

Government Code section 20322, as amended effective July 1, 1994, states that elected or appointed officials, who are first elected or appointed on or after July 1, 1994, or who are first elected or appointed to a term of office not consecutive with a term held on June 30, 1994, are excluded from CalPERS membership.

Do you have any elected/appointed officials who were first elected/appointed prior to July 1, 1994 that shall be excluded from the contract? (If “no,” you must include these individuals on the [CON-1020](#).)

☐ Yes ☒ No ☐ Na

Elected Officials: Cities and Counties

Government Code section 20322, states that City or County elected or appointed officers (other than City Council and County Board of Supervisors) who are first elected or appointed on or after January 1, 1997, or who are first elected or appointed to a term of office not consecutive with a term held on December 31, 1996, are excluded from CalPERS membership.

This exclusion does not apply to persons elected to City Council or County Board of Supervisors.

- | | |
|--|---|
| 2.1. Does your agency choose to exclude any City Council or County Board of Supervisors? (If "no," you must include these individuals on the CON-1020 .) | ☐ Yes ☐ No ☒ Na |
| 2.2. Do you have any elected/appointed officials other than City Council or County Board of Supervisors who were first elected/appointed prior to January 1, 1997, that shall be excluded? (If "no," you must include these individuals on the CON-1020 .) | ☐ Yes ☐ No ☒ Na |

Members of Other Retirement Systems & Other Excluded Persons

CalPERS Audits staff will conduct routine field audits to verify the excluded employees. **Properly document the legal basis for excluded employees.**

- Federal Funding (Section 1501 of Title 29)**
 Persons employed as participants in a program of, and whose wages are paid in whole or in part by federal funds in accordance with section 1501 et seq., of Title 29, of the United States Code. This subdivision (exclusion) does not apply with respect to persons employed in job classes that provide eligibility for patrol or safety membership or to the career staff employees of an employer (§ 20300).
- Other Retirement Systems**
 Persons who are members of any other retirement or pension system supported wholly or in part by funds of the United States government, any state government, or any political subdivision thereof and who are receiving credit in the other system for service are, as to that service, excluded from this system (§ 20303).
- Part-Time Employees**
 Persons whose part-time position which requires less than an average of 20 hours per week (§ 20305).
- Non-Permanent Employees**
 Persons employed on a seasonal, limited-term, on-call, emergency, intermittent, substitute, or other irregular basis and works less than 125 days or 1,000 hours in a fiscal year (§ 20305).
- Contract Employees**
 Independent contractors who are not employees (§ 20300).

Excluded Employees by Title & Category

List all positions to be excluded in the contract, identify any elected or appointed positions, and provide a reason for the exclusion. (Include members of the governing body, other officers, and any less-than-full-time positions).

Position Title	Reason for Exclusion	Elected	Appointed
Director	Uncompensated	☒	☐
		☐	☐
		☐	☐
		☐	☐
		☐	☐
		☐	☐

Identify the number of individuals, by member category, that shall be excluded in the contract. (Miscellaneous, local firefighters, local police officers, local sheriffs, county peace officers (CPO), and school safety members.)

Category:	Misc.	Fire	Police	CPO	Sherriff	Other
# of employees:	5					

Do you have contract employees? (If yes, provide a copy of the employment contract or agreement for each contracted employee. This agreement shall be used to conduct CalPERS' membership eligibility determination.)

☐ Yes ☒ No

Organizational Structure

2.3. List all positions to be included in the contract and include a checkmark for all elected and appointed positions (Include members of the governing body, other officers, and any less-than-full-time positions).

Position Title	Elected	Appointed
Fire Chief	☐	☒
Assistant Fire Chief	☐	☒
Business Manager	☐	☒
Administrative Assistant	☐	☒
Captain	☐	☒
Engineer	☐	☒
Firefighter	☐	☒
	☐	☐
	☐	☐
	☐	☐
	☐	☐
	☐	☐
	☐	☐

2.4. Identify the number of individuals in each member-category to be included in the contract. (Miscellaneous, fire, police, county peace officer (CPO), sheriff, and other safety officers.)

Category:	Misc.	Fire	Police	CPO	Sherriff	Other
# of employees:	2	16				

2.5. Do any of your employees also work for another CalPERS-Contracted agency? (If yes, please include the name of the employee and the other CalPERS-Contracted employer, below.)

No

Employee's Name/CalPERS ID	Name CalPERS-Contracted Agency

Section 3: Benefits Included by Contract

Social Security Information: Mandatory Coverage

If your employees are not covered by a public retirement system, i.e., 401(a) defined benefit governmental plan, prior to participating in CalPERS and are currently participating in Social Security coverage, including Medicare, pursuant to section 11332 of the 1990 Omnibus Budget Reconciliation Act (OBRA), please read the following:

OBRA required all public employees, who are not actively participating in a public retirement system which meets certain minimum benefit requirements established by the Internal Revenue Service, to be covered by Social Security including Medicare. This applies to all services after July 1, 1991.

*Once an employee is actively participating in a public retirement system which meets the minimum benefit requirements, the employee is no longer mandated into Social Security coverage¹ (**except 501(c)(3) educational organizations employees**) unless the employer enters into an agreement to provide Social Security coverage pursuant to § 218 of the Social Security Act.*

*Although the procedure for a public agency to contract for CalPERS retirement benefits involves many steps and completing the contract may take several months, the Internal Revenue Service has advised us that after July 1, 1991, services of employees will be subject to **mandatory full Social Security coverage** during the time prior to finalization of the retirement benefit contract and the active participation in CalPERS' Pension Plan.*

Social Security: Voluntary Section 218 Coverage

Social Security coverage is available to public agencies through a voluntary agreement with the Social Security Administration (SSA), as prescribed by *section 218* of the Social Security Act (Section 218 Agreement), once the retirement contract with CalPERS is established. The Social Security coverage effective date may be made retroactive to match the CalPERS retirement contract date, or up to five years from entering into the agreement.

To learn more about the Section 218 program and contracting process, visit the following links:

- [CalPERS' Social Security Administrator Page](#)
- [SSA's State and Local Government Employers Page](#)
- Contact the SSA Administrators at ssa@calpers.ca.gov

3.1. Has your agency entered into a voluntary section 218 agreement with the Social Security Administration? (If "yes," please provide the following information.)

☐ Yes ☒ No

a. IRS Employer ID Number:

b. Effective date of coverage:

c. Positions excluded from Social Security coverage:

1959 Survivor Allowance

If your agency is mandated to participate in Social Security coverage and has not entered into a voluntary Section 218 Agreement to provide Social Security coverage, your employees shall have the right to elect to participate in the **1959 Survivor Benefits** (Survivor Benefits). Any employees hired after the effective contract date are mandated into Survivor Benefits except 501(c)(3) educational organizations employees.

For identification purposes, your retirement contract will reflect "**Full Formula**" retirement benefits, including your selected fourth level or indexed level of Survivor Benefits, if your agency has not entered into a voluntary § 218 agreement. Otherwise, in addition to offering Full Formula retirement benefits, your retirement contract will reflect a "**Supplemental Formula**" retirement benefit without Survivor Benefits, if your agency has entered into a voluntary § 218 agreement.

Benefit Formula

Please refer to [Circular Letter \(CL\) 200-055-12](#), dated December 3, 2012, for a list of available local miscellaneous and local safety formulas.

3.2. Select the member formula for each plan under the miscellaneous or safety category to be included in the actuarial cost scenario:

Formula	Plan					
a. 2% @ 62:	☒	Miscellaneous/Elected Official Plan				
b. 2% @ 57:	☒	Fire	☐ Police	☐ CPO	☐ Sheriff	☐ Other Safety Officer
c. 2.5% @ 57:	☒	Fire	☐ Police	☐ CPO	☐ Sheriff	☐ Other Safety Officer
d. 2.7% @ 57:	☒	Fire	☐ Police	☐ CPO	☐ Sheriff	☐ Other Safety Officer

Prior Service Credit

"Prior service" (section 20055): service rendered by an employee prior to the effective date of the agency's contract with CalPERS. **The employer is responsible for the entire cost of prior service.**

When included in your contract, the following will apply:

- All employees must receive the same percentage of prior service (as reflected in contract).
- **Former employees have the right to prior service if they**
 - Currently work for a different CalPERS contracting agency.
 - Have an "active" CalPERS membership status

Section 20938 (Limit Prior Service to Members Employed on Contract Date)

- **Limits prior service credit** to only who work your agency on the effective contract date.
- **\$0 cost** to the employer.
- Prohibits former employees from claiming prior service at a future date.

3.3. Will the contract include prior service (§ 20055)?	☐ Yes ☒ No
If yes:	
a. What percentage (0-100%) of prior service (§ 20055) shall be included?	%
b. No Cost Option: Do you elect to include section 20938 in your contract? If yes, include section 20938 in the following <i>Optional Benefits section table</i> .	☐ Yes ☐ No

Other Optional Benefits

3.4. List all optional benefits which shall be included in your agency's contract in the table, below. (For a complete listing benefit options which can be included in your contract, please see the [Optional Benefits Listing \(PERS-CON-40\)](https://www.calpers.ca.gov/docs/forms-publications/optional-benefits.pdf) (<https://www.calpers.ca.gov/docs/forms-publications/optional-benefits.pdf>).)

Section Code	Description of Benefits	Misc.	Fire	Police	CPO	Sheriff	Other
		☐	☐	☐	☐	☐	☐
		☐	☐	☐	☐	☐	☐
		☐	☐	☐	☐	☐	☐
		☐	☐	☐	☐	☐	☐
		☐	☐	☐	☐	☐	☐

Concurrent Retirement Plan Option

Concurrent Plans

The California Public Employees' Retirement Law does not preclude concurrent participation in a deferred compensation plan, a tax-deferred retirement plan under § 401(k), a money purchase pension plan and trust under § 401(a), or a supplemental defined benefit plan maintained by the employer under § 401(a).

Money Purchase Pension Plan & Trust § 401(a)

Your employees may continue to participate in a Money Purchase Pension Plan and Trust, under § 401(a), so long as your agency has received a **private letter ruling** from the Internal Revenue Service stating that the plan qualifies under § 401(a) and furnishes proof thereof. (§§ 20303, 20894).

Supplemental Defined Benefit Plan

If your agency has a *supplemental defined benefit plan* maintained by the employer under § 401(a): Your employees may continue participation under the following conditions: a) CalPERS has been designated as the employer's primary plan, b) the supplemental defined benefit plan has received a ruling from the Internal Revenue Service that the plan qualifies under section 401(a) and furnishes proof thereof, and c) the supplemental defined benefit plan does not, in any way, interfere with the employee's rights to membership in CalPERS. (§20303, 20894, eff. 1/1/00).

Local System Information

A qualified plan may be transferred to CalPERS; however, **CalPERS must review the plan document(s) to determine whether the plan is transferable.**

For more information on local system transfers, refer to the enclosed fact sheet "*Local System Retirement Plans that are Transferable to CalPERS.*"

3.5. Do your employees have a 401(a)-retirement plan? (If yes, answer questions 3.6 – 3.8)	☐ Yes	☒ No
3.6. Do you wish to transfer the assets of your local plan to CalPERS?	☐ Yes	☐ No
3.7. If you answered “yes” to question complete questions 3.7. a –		
a. Identify where contributions shall be transferred. ☐ Employer Account ☐ Individual Employee Account ☐ Both Accounts		
b. Name of Plan		
c. Latest Actuarial Valuation Report		
d. Summary of plan provisions		
e. Name of Actuary and phone number		
f. Name of firm and phone number		
3.8. Fill in the table with details pertaining to your 401(a) qualified plan assets. (Identify the number of active, inactive, and retired member accounts, that you will transfer, in each applicable category.)		
Member Status	Misc.	Fire
a. Effective date		
b. Number of active members		
c. Number of inactive		
d. Number of retired		
3.9. NO COST OPTION: Do you elect to include Section 21536 (Local System service credit included in the basic death benefit)? You can add this to your contract at no additional cost.		☐ Yes ☐ No

Section 4: Your Employees’ Actuarial Cost Data

Employee Census Data, CON-1020

The ***Employee Census Data Spreadsheet (CON-1020)*** is required by the Actuarial Office to estimate the cost for your agency and employees to participate in a CalPERS retirement plan. Complete the following information on the **CON-1020**:

- a) Name, social security or CalPERS ID number, birthday, hire date, percentage of full-time, and pay rate for all covered employees (Complete separate forms for each member-category, i.e., miscellaneous, fire, police, CPO, sheriff, prosecutor, and other safety).
- b) Identify **temporary staff** who will become eligible for membership on the *contract effective date*.
- c) **Vacant or unfilled positions** under *active* recruitment: (1) fill-in the Employee “*vacant*” in place of “name” and include position’s title and base salary range.
- d) **Special Compensation:** see [CL 200-062-12](#) with [Attachment 1](#) for further information.

Cost Estimate

CalPERS must conduct an actuarial valuation cost analysis based on the benefits your agency selects. An actuarial valuation (cost analysis) is completed based on the benefits your agency selects. The actuarial valuation will show the employer contribution rate expressed as a percentage of payroll. This represents your contribution to each employee's future retirement benefit. An annual valuation will be completed approximately two years after your contract effective date. Employer rates are reassessed annually, after the third year.

CalPERS Actuarial Office requires accurate data from your agency to ensure you receive an accurate cost scenario analysis.

Separate actuarial valuations are required for every covered member-category, which includes local miscellaneous member-category and each local safety member-category

Required Documents: To request a cost estimate for your agency, return the following:

- New Contract Questionnaire
- Employee Census Data Spreadsheet, CON-1020
- Job duty statements for all safety positions (if applicable)
- Employment contract/agreement for every contracted employee (*if applicable*)

Section 5: Contract Timeframes and Valuation Fee

Contract Timeframes	
Below, is the general time frame to obtain a public agency retirement benefit contract once CalPERS has received all required documents (Due to their complexity, local system transfers require additional time to process): ¹	
Required Legal Steps	Estimated Timeframe
I. Membership Eligibility Determination for <u>all</u> safety and/or contracted employees (if required)	60–90 days
II. Actuarial Valuation Analysis	90 Days
III. Contracting process 1. <i>Resolution of Intention</i> (§ 20469). Declares the agency's intent to contract. 2. <i>Member Election by secret ballot</i> (§20469). a. Required whenever the employees' rate of contribution is impacted. b. The contract cannot take effect if a majority of the affected members vote to disapprove the proposed plan. 3. <i>Publication of Costs</i> (§ 20469). Requires the future annual costs of the proposed contract be made public at a public meeting at least two weeks prior to adoption of the final documents. 4. <i>Adoption of Final Resolution</i> (§ 20471). 5. <i>Final Action</i> (§ 20471). requires adoption of the final documents (final reading of the ordinance—countries, cities or towns; final resolutions. 6. <i>Contract effective date</i> (§ 20474): must be on the 1st of a pay period following the adoption of your final resolution.	90–120 days

Administrative Fee	
You will receive a billing invoice after the valuation has been conducted with the following <i>applicable</i> fees:	
Valuation fee: <i>per actuarial valuation request</i>	\$900.00 <i>per valuation</i>
Prior service fee: <i>Per employee in receipt of prior service credit (§ 20055)</i>	\$25.00 <i>per member</i>
Local system transfer fee: <i>for local system plan-transfers (§ 20471)</i>	\$2,100.00 <i>one-time fee</i>

¹ Additional time may be required for complex contract cases (e.g., merger of function).

Section 6: Certification

Employer Certification

By executing this Certification below, the undersigned certifies that all information provided to CalPERS in connection with the Agency's application to contract, including all information provided in this Application, is true and correct. The undersigned agrees to update the information contained in this Application within ten (10) calendar days of the date the undersigned knows or should have known of any error or change to any information provided to CalPERS.

The undersigned certifies that he or she has been duly authorized by the Agency, in the capacity of "Employer," to execute this Certification on behalf of Employer.

If you have any questions, please contact the Pension Contracts Unit at **(888) CalPERS** or **(888) 225-7377**, or visit our website at <https://www.calpers.ca.gov>.

Signature _____

Name _____

Title: _____

Date _____

¹ The 1985 Consolidated Omnibus Budget Reconciliation Act requires all public employees hired, rehired and/or elected after March 31, 1986 to be covered by Medicare. All employees of the agency are subject to Medicare coverage regardless of whether they are covered by full Social Security, only a public retirement system or both Social Security and a retirement system.