



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

December 11, 2025 – 6:00pm

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

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

1. CALL MEETING TO ORDER:

2. FLAG SALUTE:

3. ROLL CALL:

Richard Hercules John Michelini Chris Reams Keith Drone Derrick Perry

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

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

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

6. CONSENT ITEMS:

a) Approval of minutes

I. October 09, 2025 -Regular Board of Directors meeting

b) Financial Documents

I. FM 5

7. FIRE CHIEF OPERATIONS REPORT:

8. ACTION ITEMS:

a) Approve Board meeting calendar for 2026

b) Approve Budget calendar for 2026/2027

- c) Approve Tablet Command purchase of licenses and equipment.
- d) Accept and approve the Audit for FY 24/25

9. DISCUSSION/INFORMATIONAL ITEMS:

- a) Calpers update from the Ad Hoc committee
- b) Update from the Long-Range Planning committee on the 2 x 2 County directors' meetings

10. REPORTS:

- a) Finance Committee (Michelini/Perry) Schedule committee meeting for mid-year budget review prior to the January Board of Directors Meeting.
- 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:

ADJOURNMENT

****Next Regular Meeting: THURSDAY, JANUARY 08, 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, October 09, 2025
District Administration Office
24320 Main St., Foresthill, CA 95631

1. CALL MEETING TO ORDER:

- a. Meeting called to order at 6:03pm by President Hercules

2. FLAG SALUTE- led by Vice President Michelini

3. ROLL CALL OF DIRECTORS:

- a. All directors were present.
- b. Chief Martin was present.

4. AGENDA APPROVAL:

- a. VP Michelini made a motion to approve the agenda as presented, second by Director Reams, motion passes (5/0).

5. PUBLIC COMMENT:

- a. Paula Bertoncin asked if government shutdown impact our budget and affordable care act have impact on ambulance revenue. Answered by Director Michelini.
- b. Rachel Peeler thanked us for our participation at National Night Out.

6. CONSENT ITEMS:

- a. Approval of all consent items as presented; September 11, 2025 Regular Board minutes passes (5/0).

7. FIRE CHIEF REPORT:

District Information

Staffing

- We currently have three Firefighter Paramedic vacancies with one FF/P in backgrounds.
- Firefighter/Paramedic application process is continually open, and we are actively recruiting.

Incident Responses

- Total calls for service for the month of September of 2025 was 54.
- Last year at this time it was 55.
- 37 of the 54 calls were EMS.
- Ambulance Transports for September of 2025 – 20

Training

- 308 hours for the month of September.
- Monthly Training with the JOA is on-going.
- Training on the new Ventilation Prop has begun.

- Asst. Chief Martin, 8801, has been very busy implementing training with all crews as well as assisting with the installation of Starlink on our apparatus.
- Mine Safety Training completed by all team members.

Community Risk Reduction

- September Inspections - 17 (1 Sprinkler Rough and 16 Defensible Space Inspections).

Community Interactions

- Wildfire Preparedness Tour in Todd Valley.

Fleet

- Type 3 Remount – Minor repairs needed to Lightbar.
- Brush 88 – Pump Throttle repaired.
- Engine 88 is in need of some minor repairs.
- Captain Kirk taken over apparatus and to prioritize safety first for work that may need to be done.

8. ACTION ITEMS:

- a. Discussion and details given on purchasing portable radios and equipment. Vice President Michelini made motion to approve up to \$10,000.00 for 2 radios with the funding to be determined at mid-year review, second by Director Drone, roll call,

9. DISCUSSION ITEMS:

10. REPORTS

- a. Finance Committee- Not met
- b. Strategic and Long-Range Planning- Sent email to the county CEO about ambulance billing and subsidies, have not heard back. Have not heard back on the property swap. Attended 2x2 directors meeting, nothing to report.
- c. Assets and Facilities- Redo/refix apron at S90. Has been handled for repairs.
- d. Directors Report- None

11. NON-AFFILIATED ORGANIZATION REPORTS:

- a. Foresthill Volunteer Firefighters Association- No report
- b. Foresthill & Iowa Hill Fire Safe Council Report- No report

12. CORRESPONDENCE:

- a. None

13. OLD BUSINESS:

- a. Audit finished and will have hard copies for the Directors.
- b. Chief explained our Starlink program on the apparatus

14. CLOSED SESSION

- a. Into Closed session at 6:24pm
- b. Return from Closed session at 6:30pm
- c. Report out- no action taken

15. ADJOURNMENT

- a. Meeting adjourned by President Hercules at 6:50p.m.

Respectfully Submitted:



Shonne Epperly-Elgin,
Business Manager



Foresthill Fire Protection District
Financial Report
October, 2025
Fiscal Year 2025-2026
Month 4
25% FY Elapsed

Budget vs. Actual 1

Ambulance Revenue is through 9/30

Income through 9/30

Expense through 9/30

Treasury and Bank Account Balances 8

Treasury Accounts Through 9/30

Bank Account Through 9/30

Total Expenses, FM 4: \$296,053.71

Foresthill Fire Protection District
Budget vs. Actual
July through October 2025
FM 4 / 33% FY Elapsed

	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
Income				
40000 · Property Tax Income				
40010 · TAXES-Current Secured Property	0.00	0.00	0.00	0.0%
40040 · TAXES-Railroad Unitary Property	0.00	0.00	0.00	0.0%
40050 · TAXES-Unitary & Op Non-Unitary	0.00	0.00	0.00	0.0%
40060 · TAXES-Current Unsecured Propert	11,937.45	0.00	11,937.45	100.0%
40070 · TAXES-Delinquent Secured	0.00	0.00	0.00	0.0%
40090 · TAXES-Delinquent Unsecured	5.72	0.00	5.72	100.0%
40100 · TAXES-Current Supplemental	232.47	0.00	232.47	100.0%
40110 · TAXES-Delinquent Supplemental	1.22	0.00	1.22	100.0%
40180 · Other Taxes	0.00	18.58	-18.58	0.0%
Total 40000 · Property Tax Income	12,176.86	18.58	12,158.28	65,537.46%
42010 · Interest Income - General/Op	18,059.33	40,000.00	-21,940.67	45.15%
44350 · Homeowners Tax Relief	0.00	2,939.62	-2,939.62	0.0%
45000 · Ambulance Revenue				
45100 · Service Fees	340,624.77	2,040,071.26	-1,699,446.49	16.7%
45200 · Write Downs	-208,862.52	-1,420,182.52	1,211,320.00	14.71%
45300 · GEMT Audited Income	0.00	0.00	0.00	0.0%
45400 · Collection Recovery Revenue	27.47	0.00	27.47	100.0%
Total 45000 · Ambulance Revenue	131,789.72	619,888.74	-488,099.02	21.26%
46030 · Direct Charges				
46031 · Measure M (2004)	0.00	446,354.92	-446,354.92	0.0%
46032 · Measure B (2019)	0.00	869,730.52	-869,730.52	0.0%
Total 46030 · Direct Charges	0.00	1,316,085.44	-1,316,085.44	0.0%
47000 · Other Revenue				
47010 · Donations	3,000.00	500.00	2,500.00	600.0%
47100 · PCWA Middle Fork Contract	0.00	24,000.00	-24,000.00	0.0%
47200 · Special Events	2,866.00	4,000.00	-1,134.00	71.65%
47250 · Prevention Inspection Fees	10,500.00	14,000.00	-3,500.00	75.0%
47300 · Report & Copy Fees	15.00	0.00	15.00	100.0%
47400 · Grant Funding	0.00	0.00	0.00	0.0%
47600 · Strike Team Revenue				
-01 · ST Revenue - Personnel	16,331.88	0.00	16,331.88	100.0%
-03 · ST Revenue-Admin Fee	0.00	0.00	0.00	0.0%
47600 · Strike Team Revenue - Other	0.00	0.00	0.00	0.0%
Total 47600 · Strike Team Revenue	16,331.88	0.00	16,331.88	100.0%
47700 · Rev Not Listed Elsewhere	0.00	0.00	0.00	0.0%
47750 · Workmans Comp Reimbursements	0.00	0.00	0.00	0.0%
47950 · Encumbered General Funds	0.00	37,910.13	-37,910.13	0.0%
49060 · Cal Card Rebate	195.44	1,000.00	-804.56	19.54%
47000 · Other Revenue - Other	0.00	0.00	0.00	0.0%
Total 47000 · Other Revenue	32,908.32	81,410.13	-48,501.81	40.42%
Total Income	194,934.23	2,060,342.51	-1,865,408.28	9.46%
Expense				
51000 · Salary & Benefits				
10 · Fire Chief				
49 · Life Insurance Benefits	658.35	1,520.00	-861.65	43.31%
58 · Medical Reimbursement	2,228.79	6,000.00	-3,771.21	37.15%
85 · Fringe Benefits	0.00	21,180.00	-21,180.00	0.0%
10 · Fire Chief - Other	35,307.90	102,000.00	-66,692.10	34.62%
Total 10 · Fire Chief	38,195.04	130,700.00	-92,504.96	29.22%
13 · Assistant Fire Chief	6,887.38	30,825.00	-23,937.62	22.34%
14 · Business Manager	15,964.80	63,523.20	-47,558.40	25.13%
16 · Admin Assistant	10,799.68	28,104.96	-17,305.28	38.43%
18 · Captains (3)	81,690.68	300,225.63	-218,534.95	27.21%
20 · Engineers (3)	80,460.17	277,173.27	-196,713.10	29.03%
24 · Firefighters	68,533.08	425,926.15	-357,393.07	16.09%
28 · Part-Time Staffing	42,864.93	74,576.30	-31,711.37	57.48%
30 · Stipend - Resident Firefighter	3,035.40	18,250.01	-15,214.61	16.63%
32 · JOA Staffing Received	1,605.58	0.00	1,605.58	100.0%
40 · Unemployment Insurance	283.00	2,100.00	-1,817.00	13.48%
42 · FICA/Medicare (6.2%) (1.45%)	45,303.71	114,359.79	-69,056.08	39.62%
50 · Healthcare - ER Contribution	26,424.56	152,400.00	-125,975.44	17.34%

Foresthill Fire Protection District
Budget vs. Actual
July through October 2025
FM 4 / 33% FY Elapsed

	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
52 · Retirement - ER Contribution	33,038.65	96,016.34	-62,977.69	34.41%
53 · Retire. in Lieu of Healthcare	18,390.85	0.00	18,390.85	100.0%
57 · Uniform Allowance	3,077.60	11,000.00	-7,922.40	27.98%
59 · Life Insurance - Excl Chief	0.00	551.28	-551.28	0.0%
60 · Overtime - Station Staffing	83,777.79	40,000.00	43,777.79	209.44%
62 · Overtime - Discretionary	479.72	4,000.00	-3,520.28	11.99%
64 · Overtime - Vacation Cover	27,991.26	72,501.09	-44,509.83	38.61%
66 · Overtime - Sick Leave Cover	7,051.96	54,964.73	-47,912.77	12.83%
70 · Overtime - JOA Staffing Given	2,816.34	15,000.00	-12,183.66	18.78%
72 · Overtime - High Risk Event	454.33	3,000.00	-2,545.67	15.14%
74 · Overtime - Training	0.00	10,000.00	-10,000.00	0.0%
75 · Overtime - Injury Backfill	0.00	0.00	0.00	0.0%
76 · Overtime - Strike Team - Reimb.	87,502.77	0.00	87,502.77	100.0%
80 · Out of Class Pay	532.88	3,500.00	-2,967.12	15.23%
Total 51000 · Salary & Benefits	687,162.16	1,928,697.75	-1,241,535.59	35.63%
61000 · Emergency Operations				
102 · Small Tools & Fire Equipment	0.00	1,550.00	-1,550.00	0.0%
103 · Miscellaneous Fire Equipment	520.08	5,000.00	-4,479.92	10.4%
104 · EMS Equipment	512.66	2,873.77	-2,361.11	17.84%
106 · Medical Supplies & Meds	10,391.05	43,075.00	-32,683.95	24.12%
110 · Employee Medical Cert Fees	1,139.19	2,300.00	-1,160.81	49.53%
112 · Fire Training Equipment	14,119.66	20,400.00	-6,280.34	69.21%
114 · Training - Fire & EMS	1,297.03	10,000.00	-8,702.97	12.97%
116 · Mutual Aid Reimb. Expenses	666.86	63.78	603.08	1,045.56%
Total 61000 · Emergency Operations	28,646.53	85,262.55	-56,616.02	33.6%
62000 · Firefighter Health & Safety				
202 · Structural & Wildland PPE	647.30	24,675.64	-24,028.34	2.62%
206 · PPE Cleaning	0.00	500.00	-500.00	0.0%
210 · Occu-Med Physicals	334.75	3,500.00	-3,165.25	9.56%
212 · Uniforms	2,099.59	5,000.00	-2,900.41	41.99%
213 · Work Boot Replacement	0.00	1,500.00	-1,500.00	0.0%
216 · Fitness Program	1,323.36	1,600.00	-276.64	82.71%
220 · PPE Repair	0.00	2,500.00	-2,500.00	0.0%
Total 62000 · Firefighter Health & Safety	4,405.00	39,275.64	-34,870.64	11.22%
63000 · Station & Grounds				
302 · Cleaning Supplies	936.67	4,000.00	-3,063.33	23.42%
308 · Building Maintenance				
310 · District Office				
.01 · Admin Annual Backflow Test	0.00	75.00	-75.00	0.0%
310 · District Office - Other	1,082.66	1,650.00	-567.34	65.62%
Total 310 · District Office	1,082.66	1,725.00	-642.34	62.76%
312 · Fire Station #88				
.02 · FS 88 Annual Backflow Test	0.00	75.00	-75.00	0.0%
312 · Fire Station #88 - Other	604.38	5,626.48	-5,022.10	10.74%
Total 312 · Fire Station #88	604.38	5,701.48	-5,097.10	10.6%
314 · Fire Station #89	0.00	390.00	-390.00	0.0%
316 · Fire Station #90				
-1 · FS 90 Major Repairs	15,400.00	0.00	15,400.00	100.0%
.04 · FS 90 Annual Backflow Test	0.00	75.00	-75.00	0.0%
316 · Fire Station #90 - Other	183.41	5,059.68	-4,876.27	3.63%
Total 316 · Fire Station #90	15,583.41	5,134.68	10,448.73	303.49%
318 · Porter Garage	3,895.00	0.00	3,895.00	100.0%
308 · Building Maintenance - Other	0.00	8,800.00	-8,800.00	0.0%
Total 308 · Building Maintenance	21,165.45	21,751.16	-585.71	97.31%
330 · Pest Control				
331 · Admin	200.00	625.00	-425.00	32.0%
332 · FS #88	202.00	625.00	-423.00	32.32%
333 · FS #90	202.00	625.00	-423.00	32.32%
334 · FS #89	202.00	625.00	-423.00	32.32%
Total 330 · Pest Control	806.00	2,500.00	-1,694.00	32.24%
335 · Utilities				
340 · PG&E				
341 · Porter Garage	1,022.88	2,380.00	-1,357.12	42.98%

Foresthill Fire Protection District
Budget vs. Actual
July through October 2025
FM 4 / 33% FY Elapsed

	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
342 · Street Light	41.48	150.00	-108.52	27.65%
343 · Admin Office	1,392.75	3,900.00	-2,507.25	35.71%
344 · FS #88	3,490.91	7,888.00	-4,397.09	44.26%
345 · FS #89	105.72	560.00	-454.28	18.88%
346 · FS #90	2,632.37	6,310.00	-3,677.63	41.72%
Total 340 · PG&E	8,686.11	21,188.00	-12,501.89	41.0%
350 · Propane				
351 · FS #88	317.44	5,600.00	-5,282.56	5.67%
353 · FS #90	126.67	4,000.00	-3,873.33	3.17%
354 · Admin Ofc - Propane	0.00	2,500.00	-2,500.00	0.0%
Total 350 · Propane	444.11	12,100.00	-11,655.89	3.67%
360 · Telephones & Cell Phones				
361 · Admin Office	1,016.30	2,789.40	-1,773.10	36.43%
362 · FS #88	511.40	1,600.00	-1,088.60	31.96%
363 · FS #90	503.59	1,600.00	-1,096.41	31.47%
364 · Cell Phones/Data Plans	4,669.10	5,000.00	-330.90	93.38%
365 · Alert Radio System Phone	511.08	1,550.00	-1,038.92	32.97%
367 · Starlink	3,704.86			
Total 360 · Telephones & Cell Phones	10,916.33	12,539.40	-1,623.07	87.06%
370 · Water				
371 · Admin Office	332.23	0.00	332.23	100.0%
373 · Gold St. Stand Pipe	563.07	0.00	563.07	100.0%
374 · FS #88	414.14	0.00	414.14	100.0%
375 · FS #90	341.19	0.00	341.19	100.0%
376 · Porter Garage	151.36	0.00	151.36	100.0%
370 · Water - Other	0.00	5,868.00	-5,868.00	0.0%
Total 370 · Water	1,801.99	5,868.00	-4,066.01	30.71%
Total 335 · Utilities	21,848.54	51,695.40	-29,846.86	42.26%
380 · Special Station Projects	0.00	9,575.00	-9,575.00	0.0%
63000 · Station & Grounds - Other	9.86			
Total 63000 · Station & Grounds	44,766.52	89,521.56	-44,755.04	50.01%
64000 · Fire Prevention				
404 · Community Education	0.00	250.00	-250.00	0.0%
408 · NFPA Publications	0.00	200.00	-200.00	0.0%
410 · Code Books	0.00	400.00	-400.00	0.0%
Total 64000 · Fire Prevention	0.00	850.00	-850.00	0.0%
65000 · Emergency Preparedness				
506 · Alert Radio System	0.00	250.00	-250.00	0.0%
Total 65000 · Emergency Preparedness	0.00	250.00	-250.00	0.0%
69800 · Uncategorized Items	0.00	0.00	0.00	0.0%
70000 · Administration				
604 · Workers' Comp	14,569.78	131,128.00	-116,558.22	11.11%
606 · Insurance (except W. Comp)				
606-1 · Liability	5,705.22	92,619.00	-86,913.78	6.16%
606-2 · Property Insurance	1,863.78	0.00	1,863.78	100.0%
606-3 · Deadly Weapon Insurance	8.59	0.00	8.59	100.0%
606-4 · Pollution Insurance	0.00	0.00	0.00	0.0%
606-5 · Cyber Insurance	175.15	0.00	175.15	100.0%
606-6 · Crime Insurance	0.00	0.00	0.00	0.0%
606 · Insurance (except W. Comp) - Other	0.00	0.00	0.00	0.0%
Total 606 · Insurance (except W. Comp)	7,752.74	92,619.00	-84,866.26	8.37%
608 · WPCFCA	0.00	360.00	-360.00	0.0%
610 · Assmt. Coll Charges - Measure B	0.00	8,697.31	-8,697.31	0.0%
612 · Assmt. Coll Charges - Measure M	0.00	4,463.55	-4,463.55	0.0%
615 · Measure M Refunds	173.14			
616 · Election Charges	0.00	0.00	0.00	0.0%
618 · Property Tax Collection Fees	0.00	10,911.60	-10,911.60	0.0%
619 · County Admin Contract	0.00	8,689.00	-8,689.00	0.0%
620 · Postal & Shipping Charges	14.95	250.00	-235.05	5.98%
622 · Specialized Printing	69.67	1,500.00	-1,430.33	4.65%
624 · Copier Lease	575.94	2,305.00	-1,729.06	24.99%
626 · Office Equipment & Toner	430.60	1,000.00	-569.40	43.06%
628 · Meeting Expenses	2,436.29	450.00	1,986.29	541.4%

Foresthill Fire Protection District
Budget vs. Actual
July through October 2025
FM 4 / 33% FY Elapsed

	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
630 · Office Supplies & Services	1,621.45	2,000.00	-378.55	81.07%
632 · Legal Fees	0.00	6,000.00	-6,000.00	0.0%
634 · CPA Annual Audit	10,800.00	11,350.00	-550.00	95.15%
636 · Incident Report License SFTWR	5,790.00	6,000.00	-210.00	96.5%
638 · Accounting Expenses	2,220.00	2,100.00	120.00	105.71%
640 · Payroll Processing Fees	1,147.13	3,500.00	-2,352.87	32.78%
642 · Information Technology	7,717.65	13,000.00	-5,282.35	59.37%
644 · Target Solution Online Training	1,920.00	0.00	1,920.00	100.0%
646 · SCHED/Payroll Software	0.00	2,400.00	-2,400.00	0.0%
648 · Promotional Testing Expense	0.00	0.00	0.00	0.0%
652 · Ambulance Refunds	5,241.91	0.00	5,241.91	100.0%
656 · Banking Fees	62.10	360.00	-297.90	17.25%
658 · SSV Service Fees	851.13	1,150.00	-298.87	74.01%
662 · Ambulance Billing Fees	7,966.77	35,600.00	-27,633.23	22.38%
664 · GEMT - QAF	0.00	0.00	0.00	0.0%
666 · GEMT - Admin Fees (Sac Metro)	0.00	0.00	0.00	0.0%
670 · LAFCO	0.00	4,249.14	-4,249.14	0.0%
672 · Background Investigations	892.00	5,000.00	-4,108.00	17.84%
674 · Intl. Fire Chiefs Assoc. Dues	0.00	300.00	-300.00	0.0%
676 · Advertising	390.00	300.00	90.00	130.0%
678 · Employee Recognition	0.00	100.00	-100.00	0.0%
680 · Adobe Acrobat Pro Subscrip.	0.00	250.00	-250.00	0.0%
682 · Recruitment - Hiring	0.00	0.00	0.00	0.0%
684 · Community CPR Program	0.00	500.00	-500.00	0.0%
686 · Part Time CQI Coordinator	0.00	15,000.00	-15,000.00	0.0%
688 · CalPERS actuarial	1,800.00			
Total 70000 · Administration	74,443.25	371,532.60	-297,089.35	20.04%
72000 · Support Services				
702 · Fire Engine Repairs				
703 · Engine 88 (OES)	0.00	0.00	0.00	0.0%
704 · Brush 90-50905	21,974.03	0.00	21,974.03	100.0%
705 · Brush 88-050906	1,300.99	0.00	1,300.99	100.0%
706 · Engine 90-82495	2,085.28	0.00	2,085.28	100.0%
707 · Water Tender 89-51200	874.11	0.00	874.11	100.0%
708 · BATT 88-77885	1,518.79	0.00	1,518.79	100.0%
710 · Utility 88-77939	881.86	0.00	881.86	100.0%
712 · OES 4614	0.00	0.00	0.00	0.0%
714 · Command 8800	162.51	0.00	162.51	100.0%
715 · Grass 88	368.84			
702 · Fire Engine Repairs - Other	105.47	15,000.00	-14,894.53	0.7%
Total 702 · Fire Engine Repairs	29,271.88	15,000.00	14,271.88	195.15%
730 · Fire Engine Tires	0.00	5,500.00	-5,500.00	0.0%
740 · Ambulance Repairs				
741 · Medic 90-96074	17,397.21	0.00	17,397.21	100.0%
742 · Medic 88-03116	1,145.34	0.00	1,145.34	100.0%
743 · Medic 89-01747	1,064.95	0.00	1,064.95	100.0%
740 · Ambulance Repairs - Other	0.00	6,750.00	-6,750.00	0.0%
Total 740 · Ambulance Repairs	19,607.50	6,750.00	12,857.50	290.48%
750 · Ambulance Tires	2,993.39	3,500.00	-506.61	85.53%
751 · Preventative Maint.-Ambulance	105.47	4,500.00	-4,394.53	2.34%
762 · Radio Equipment				
01 · Radio Program/Repairs	0.00	1,000.00	-1,000.00	0.0%
762 · Radio Equipment - Other	9,477.68	0.00	9,477.68	100.0%
Total 762 · Radio Equipment	9,477.68	1,000.00	8,477.68	947.77%
764 · Fire Extinguisher Service	45.00	700.00	-655.00	6.43%
766 · Ladder Testing	0.00	1,000.00	-1,000.00	0.0%
768 · Call Notice System	0.00	500.00	-500.00	0.0%
770 · Bauer Compressor Maint	1,717.08	1,671.33	45.75	102.74%
772 · SCBA Repair	0.00	1,000.00	-1,000.00	0.0%
774 · Jaws Service	0.00	2,000.00	-2,000.00	0.0%
776 · Cardiac Monitor	632.78	3,974.20	-3,341.42	15.92%
780 · Fuel	15,733.27	30,000.00	-14,266.73	52.44%
784 · Annual Pump Test	0.00	2,000.00	-2,000.00	0.0%

Foresthill Fire Protection District
 Budget vs. Actual
 July through October 2025
 FM 4 / 33% FY Elapsed

	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
788 · FHF Share of Grants	0.00	0.00	0.00	0.0%
790 · Lucas Device Annual Service	0.00	6,200.00	-6,200.00	0.0%
794 · Power Cot Maintenance	3,626.74	0.00	3,626.74	100.0%
798 · Generator Service	0.00	1,500.00	-1,500.00	0.0%
800 · SCBA/RIC Flow Testing	0.00	1,500.00	-1,500.00	0.0%
810 · Annual Knox License	0.00	721.00	-721.00	0.0%
Total 72000 · Support Services	83,210.79	89,016.53	-5,805.74	93.48%
81000 · Capital Purchases	0.00	55,861.50	-55,861.50	0.0%
82000 · Capital Improvements	79,857.88	116,000.00	-36,142.12	68.84%
Total Expense	1,002,492.13	2,776,268.13	-1,773,776.00	36.11%

Foresthill Fire Protection District
Treasury and Bank Account Balances

	Typ	Balance	
11000 · Cash in Treasury			
11100 · General Fund		680,729.75	AS OF 10/31/2025
11110 · Capital Fund (restricted)		41,305.27	AS OF 10/31/2025
11300 · Contingency		50,000.00	AS OF 10/31/2025
11112 · Capital Improvement Fund		134,756.23	AS OF 10/31/2025
11400 · Vacation & Sick Reserve		71,532.79	AS OF 10/31/2025
Total 11000 · Cash in Treasury (unrestricted)		937,018.77	
TOTAL (restricted and unrestricted)		978,324.04	

FIRE CHIEF REPORT

District Information

Staffing

- We currently have three Firefighter Paramedic vacancies with one FF/P in backgrounds.
- Firefighter/Paramedic application process is continually open, and we are actively recruiting.

Incident Responses

- Total calls for service for October were 42 & November was 34.
- Last year at this time there were 53 for Oct. and 47 for Nov.
- Ambulance Transports for Oct. – 35, Nov. - 25

Training

- 340 hrs. for October and 302 hrs. for November
- Monthly Training with the JOA is on-going.
- Asst. Chief Martin, 8801, has completed the installation and training of Starlink and the new iPads

Community Risk Reduction

- October – 18 Inspections (8 Def. Space, 3 Sprinkler Rough, 3 LPG Rough, 2 LPG Final and 2 Plan Reviews)
- November – 14 Inspections (8 Def. Space, 1 Sprinkler Rough, 1 Sprinkler Final, 2 LPG Rough, 1 LPG Final and 1 Annual Business Inspection)

Community Interactions

- October
 - Foresthill High School Presentation
 - Family Night Out
 - Elementary School Presentation
 - Halloween Night
- November
 - Veterans Day Parade
 - SSV Annual Ambulance Inspection – Passed on all units

Fleet

- Type 3 Remount – Will be returning to West Mark for electrical issues.
- Emergency Lights on E88 changed to LED
- Two Medic units were sent to West Coast Frame for front end alignments. One unit has a bent front axle. Awaiting quotes for repair.

STAFF REPORT



DATE: December 11, 2025

TO: Board of Directors

FROM: Shonne Elgin, Business Manager

BY: Shonne Elgin, Business Manager

SUBJECT: ADOPTION OF 2026 BOARD MEETING CALENDAR

RECOMMENDATION

Adopt the 2026 Board of Directors Meeting Calendar as presented.

BACKGROUND / ANALYSIS

Annually, it is a requirement to publish the annual schedule for regular board of director meetings and to make adjustments, if necessary, should a meeting fall on or near a recognized holiday. The 2026 dates do not have a conflict with any holidays.

FISCAL IMPACT

No fiscal impact.



2026

CALENDAR OF REGULAR BOARD OF DIRECTORS MEETINGS

All meetings are held at the FFPD Administration Office

24320 Main St., Foresthill, CA 95631

Or

Via Zoom Teleconference

6:00 p.m.

THURSDAY, JANUARY 8, 2026

THURSDAY, FEBRUARY 12, 2026

THURSDAY, MARCH 12, 2026

THURSDAY, APRIL 9, 2026

THURSDAY, MAY 14, 2026

THURSDAY, JUNE 11, 2026

THURSDAY, JULY 9, 2026

THURSDAY, AUGUST 13, 2026

THURSDAY, SEPTEMBER 10, 2026

THURSDAY, OCTOBER 8, 2026

THURSDAY, NOVEMBER 12, 2026

THURSDAY, DECEMBER 10, 2026

Special Board Meetings will be called on an As Needed basis with 24 hours advance notice.

DIRECTOR REPORT



DATE: December 11, 2025
TO: Board of Directors
FROM: John Michelini, Director
BY: John Michelini, Director
SUBJECT: 2026-2027 FISCAL YEAR BUDGET CALENDAR

RECOMMENDATION

The Board of Directors Accept and approve the 2026-2027 Fiscal Year budget development calendar.

BACKGROUND / ANALYSIS

Each year the district prepares an annual operating budget. The fiscal year for the district begins on July 1 and ends on June 30 of each year. Development of the budget is a lengthy process beginning in January and ending with final approval in September. The budget calendar communicates expectations to the entire organization setting timelines and deadlines for submission of budget requests, intermediary process reviews, preliminary approval and final adoption. Serving as the fiscal and short-range planning document for the district, development of the annual budget is one of the most important annual activities undertaken by the district.

FISCAL IMPACT

None

Respectfully submitted,
John Michelini



FORESTHILL FIRE DISTRICT

Budget Development Calendar

Fiscal Year 2026-2027

The development of the annual budget is an important process that helps to ensure fiscal solvency and the achievement of the District's goals. The process begins early so that timely decisions can be made to adjust existing operations and to evaluate new expenditure proposals for possible inclusion in the adopted budget. The Finance Committee is a standing committee comprised of two (2) Board members. In addition to the elected members, representatives from all stakeholders in the District are invited to participate. The Finance Committee is advisory in nature reporting to the full Board of Directors. Its purpose is to review the District's Budget, share the information with constituent groups and generate recommendations for Board consideration. Committee meetings are posted and open to the public. Committee members are selected by the full Board and serve a two-year term. Members of the community are also encouraged to provide input in the budget development process through the Finance Committee, Board Meetings, and directly to staff.

Dates of scheduled Regular Board Meetings indicated in bold.

DATE	ACTION	MEETING
January 8, 2026	Budget process overview, Board direction and service levels determined.	Regular Board Meeting
January 12-16 (TBD), 2026	Mid-year budget review	Finance Committee
January 21, 2026	Board of Directors Annual Goals Workshop	<i>Special Board Meeting 10 am</i>
February 12, 2026	Mid-year Budget presentation and adjustments	Regular Board Meeting
April 24, 2026	Budget request deadline	None
May 1, 2026	Finance Committee to review line-item budget requests	Finance Committee
May 22, 2026	Draft proposed budget due	None
May 29, 2026	Proposed budget review	Finance Committee
June 11, 2026	Public hearing and preliminary budget adoption	Regular Board Meeting
July 1, 2026	Begin operations with new budget	None
September 10, 2026	Final budget adoptions	Regular Board Meeting



STAFF REPORT

DATE: December 11, 2025

TO: Board of Directors

FROM: Fire Chief Dennis Martin

SUBJECT: Purchase of Tablet Command

RECOMMENDATION:

The Board of Directors to approve the purchase of Tablet Command licensing.

BACKGROUND:

We currently do not utilize an electronic program to track Fire Department Apparatus and personnel when responding to an emergency incident. The Incident Command System, ICS, is an integral part of any emergency incident. The tracking of apparatus and personnel is imperative when setting up Command of an incident. The accountability of personnel on any incident by the Incident Commander saves lives. The purchase of Tablet Command will allow for the accountability of apparatus and personnel electronically from dispatch on any incident. We will receive updated information from CAD, Computer Aided Dispatch, as it is being entered by the dispatcher at the ECC, Emergency Command Center. Tablet Command also limits the unnecessary radio traffic of officers going en route, arriving on the scene, clearing an incident. They merely touch the screen on their iPad and it is immediately transmitted to the ECC. Tablet Command also has AVL, Automatic Vehicle Location. This allows you to track apparatus in real time.



STAFF REPORT

DATE: December 11, 2025

TO: Board of Directors

FROM: Fire Chief Dennis Martin

SUBJECT: Purchase of Tablet Command

ALTERNATIVES:

The alternative to Tablet Command is "pen and paper". There are currently no other programs on the market.

FISCAL IMPACTS:

Year one - \$8,450.00

Annually - \$6,450.00

Shared Costs				
Tablet Command CAD Integration + STATUS License Annual Subscription: 24/7/365 monitoring, updates, support	1	\$8,000.00		\$8,000.00
Tablet Command Enterprise Pro + STATUS Agency License Annual Subscription: Administrative access, updates, support	1	\$2,750.00		\$2,750.00
Incident Sharing (Pioneer Pricing) - NEU / Rocklin-Lincoln	0	\$6,000.00		\$0.00
FireMapper Congruent Licenses	0	\$1,000.00		\$0.00
TC Mobile (50 User Pack)	0	\$750.00		\$0.00

ANNUAL COMM CENTER COSTS				\$10,750.00
---------------------------------	--	--	--	--------------------

\$2,150.00

Newcastle:

Agency On-Boarding		\$2,000.00	\$2,000.00	\$2,000.00
Tablet Command Enterprise Pro + STATUS Agency License Annual Subscription: Administrative access, updates, support		\$2,750.00	\$2,750.00	\$0.00
Annual Staffing License	1	\$1,000.00		\$1,000.00
Tablet Command End User License - Tablet	6	\$500.00		\$3,000.00
Tablet Command End User License - Manage	2	\$50.00		\$100.00
Tablet Command End User + STATUS License - Tablet: Updates, end user support	6	\$200.00		\$1,200.00
Tablet Command End User + Location to CAD License - Tablet: Updates, end user support	0	\$150.00		\$0.00

ANNUAL COMM CENTER COSTS

\$2,150.00

\$9,450.00

Year one only

\$7,450.00

Ongoing

Year one only

Waived as part of this partnership

Do you want to integrate staffing (telestaff?) so that all agenice

STAFF REPORT



DATE: December 11, 2025

TO: Board of Directors

FROM: Shonne Elgin, Business Manager

BY: Shonne Elgin, Business Manager

SUBJECT: Adoption of the Financial Audit for FY 2024/2025

RECOMMENDATION

Adopt the financial audit prepared by Robert Johnson Accounting Agency for the fiscal year 2024/2025

BACKGROUND / ANALYSIS

An annual financial audit is required by CA Government Code §26909.

FISCAL IMPACT

The Board approved \$ 10,800.00 to pay for this audit.

**FORESTHILL
FIRE PROTECTION DISTRICT**

**REPORT ON ACCOUNTING CONTROLS
AND PROCEDURES**

for the year ended June 30, 2025

ROBERT W. JOHNSON
Certified Public Accountant



Robert W. Johnson
an accountancy corporation

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpagroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

October 3, 2025

To the Board of Directors
Foresthill Fire Protection District
Foresthill, California

In planning and performing our audit of the financial statements of the governmental activities and the major fund of Foresthill Fire Protection District as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered Foresthill Fire Protection District's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We have enclosed other recommendations for your consideration.

This communication is intended solely for the information and use of management, Board of Directors, and others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Robert W. Johnson, An Accountancy Corporation

Robert W. Johnson, An Accountancy Corporation
Citrus Heights, California
October 3, 2025

1. Comparison of Operating Results:

Statement of Activities – Government-wide:

	June 30, <u>2025</u>	June 30, <u>2024</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues	\$2,921,781	\$2,590,147	\$ 331,634
Expenses	<u>2,677,669</u>	<u>2,410,757</u>	(266,912)
Net income (loss)	\$ <u>244,112</u>	\$ <u>179,390</u>	\$ <u>64,722</u>
Cash	<u>\$1,828,855</u>	<u>\$1,874,833</u>	\$ (45,978)

Observations:

- 12% increase in revenues was due to:
 - more strike team activity in 2024-25
 - Ambulance revenue increased 26%
- 11% increase in expenses was due to:
 - increase in overall salary and benefit costs due to pay increase awarded a few months early and a more active strike team year.
- 2% decrease in cash

**FORESTHILL
FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended June 30, 2025**

ROBERT W. JOHNSON
Certified Public Accountant

FORESTHILL FIRE PROTECTION DISTRICT
PRINCIPAL OFFICIALS
June 30, 2025

Board of Directors:

Richard Hercules	President
John Michelini	Vice President
Chris Reams	Director
Keith Drone	Director
Derrick Perry	Director

Operations:

Dennis Martin	Fire Chief
Patrice Metz	Business Manager

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Robert W. Johnson
an accountancy corporation

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www.bob-johnson-cpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Foresthill Fire Protection District
Foresthill, California

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Foresthill Fire Protection District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Foresthill Fire Protection District as of June 30, 2025, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the California State Controller's Office and State Regulations governing Special Districts.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Foresthill Fire Protection District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Foresthill Fire Protection District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Foresthill Fire Protection District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Foresthill Fire Protection District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's discussion and analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Robert W. Johnson, An Accountancy Corporation

Citrus Heights, California
October 3, 2025

FORESTHILL FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2025

ASSETS	General Fund	Adjustments	Statement of Net Position
Cash and investments (Note 3)	\$1,828,855	\$ -	\$ 1,828,855
Accounts receivable – ambulance billing	408,223	-	408,223
Accounts receivable – other	2,345	-	2,345
Accounts receivable – strike team	-	-	-
Capital assets (Note 4)	-	3,629,685	3,629,685
Less, accumulated depreciation	<u>-</u>	<u>(2,020,885)</u>	<u>(2,020,885)</u>
Total assets	<u>\$2,239,423</u>	<u>\$ 1,608,800</u>	<u>\$ 3,848,223</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 43,294	\$ -	\$ 43,294
Compensated absences	83,757	-	83,757
Equipment loans (Note 5)	<u>-</u>	<u>590,408</u>	<u>590,408</u>
Total liabilities	<u>127,051</u>	<u>590,408</u>	<u>717,459</u>
FUND BALANCES/NET POSITION			
Fund balances (Note 6):			
Restricted	26,470	(26,470)	-
Committed	378,810	(378,810)	-
Unassigned	<u>1,707,092</u>	<u>(1,707,092)</u>	<u>-</u>
Total fund balances	<u>2,112,372</u>	<u>(2,112,372)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$2,239,423</u>		
Net position (Note 6):			
Net investment in capital assets		1,018,392	1,018,392
Restricted		26,470	26,470
Unrestricted		<u>2,085,902</u>	<u>2,085,902</u>
Total net position		<u>\$ 3,130,764</u>	<u>\$ 3,130,764</u>

See notes to financial statements

FORESTHILL FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
for the year ended June 30, 2025

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
Public protection	\$2,398,229	\$ -	\$2,398,229
Support services	100,446	-	100,446
Capital outlay	563,384	(563,384)	-
Debt service	131,907	(113,051)	18,856
Depreciation	<u>-</u>	<u>160,138</u>	<u>160,138</u>
Total program expenditures/expenses	<u>3,193,966</u>	<u>(516,297)</u>	<u>2,677,669</u>
Program revenues:			
Charge for services			
Strike team revenue	103,817	-	103,817
Ambulance	729,300	-	729,300
Grants	<u>-</u>	<u>-</u>	<u>-</u>
	<u>833,117</u>	<u>-</u>	<u>833,117</u>
General revenues:			
Taxes	640,033	-	640,033
Special assessment	1,267,085	-	1,267,085
Development fees	34,472	-	34,472
Interest	50,181	-	50,181
Donations	22,025	-	22,025
Other	74,868	-	74,868
Proceeds from equipment financing	<u>275,000</u>	<u>(275,000)</u>	<u>-</u>
Total general revenues	<u>2,363,664</u>	<u>(275,000)</u>	<u>2,088,664</u>
Excess of revenues (expenditures)/ change in net position	2,815	241,297	244,112
Beginning fund balances/ net position	<u>2,109,557</u>	<u>777,095</u>	<u>2,886,652</u>
Ending fund balances/net position	<u>\$2,112,372</u>	<u>\$1,018,392</u>	<u>\$3,130,764</u>

See notes to financial statements

FORESTHILL FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
for the year ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues:			
Tax Income	\$ 639,765	\$ 640,033	\$ 268
Direct Charges	1,270,240	1,267,085	(3,155)
Development Fees	55,862	34,472	(21,390)
Ambulance Income	448,850	729,300	280,450
Interest Income	20,000	50,181	30,181
Grants	-	-	-
Strike Teams	40,777	103,817	63,040
Donations	5,000	22,025	17,025
Proceeds from Equipment Financing	-	275,000	275,000
Other	<u>123,208</u>	<u>74,868</u>	<u>(48,340)</u>
Total Revenues	<u>2,603,702</u>	<u>3,196,781</u>	<u>593,079</u>
Expenditures:			
Salaries and Benefits	1,718,824	1,824,606	(105,782)
Emergency Operations	73,906	66,725	7,181
Firefighter Health and Safety	36,250	24,296	11,954
Station and Grounds	71,719	93,882	(22,163)
Fire Prevention	850	75	775
Emergency Preparedness	250	2,745	(2,495)
Administration	304,477	385,413	(80,936)
Support Services	121,463	100,446	21,017
Grant expenses	-	-	-
Capital outlay	177,218	563,384	(386,166)
Inter-departmental transfers	42,883	-	42,883
Non Capital Purchases	-	487	(487)
Payment on Long Term Debt - general fund	-	76,045	(76,045)
Payment on Long Term Debt - fund mitigation	<u>55,862</u>	<u>55,862</u>	<u>-</u>
Total Expenditures	<u>2,603,702</u>	<u>3,193,966</u>	<u>(590,264)</u>
Excess of Revenues/ (Expenditures)	\$ <u>-</u>	\$ <u>2,815</u>	\$ <u>2,815</u>

See notes to financial statements

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 2025

1. Organization:

Foresthill Fire Protection District (the “District”) exists in order to provide Local Services relating to the Protection of Lives and Property which are critical to the Public Peace, Health and Safety of the Community and Visitors of Foresthill.

The Board of Directors has continuously provided Fire Protection Services, First-Responder Emergency Medical Services, Rescue Services, Hazardous Material Emergency Response Services, and Other Services relating to the Protection of Life and Property to the best of their ability given their budgetary restraints.

Foresthill Fire Protection District is located in Placer County, East of Interstate 80 and includes an unincorporated area that serves as residence for approximately 6,000 persons. The District covers an area of about 81 square miles and is also responsible for 500 square miles covered by our Ambulance contract with Sierra Sacramento Valley EMS. The District consists of scattered semi-urban residential clusters and forested lands. The District is semi-rural, semi-urban with low density development.

The District has an Administrative Office housing the Fire Chief, Human Resources/Business Manager, Administrative Assistant and Training Room. The fiscal management of the District is run through this location.

The District has Three Fire Stations. Station 88, equipped with one Type I Engine, one Type III Brush Engine and 1 ALS Ambulance operates 24 hours per day, 7 days per week. Station 90, equipped with one Type I Engine, one Type III Brush Engine and 1 ALS Ambulance also operates 24 hours per day, 7 days per week. They are collectively staffed by 12 Full Time employees and 6 Part Time employees. Station 89 is equipped with one Water Tender and is un-staffed.

The District’s current ISO rating is, residence living in the Foresthill Fire Protection District boundaries, within 5 miles of a fire station and within 1000 feet of a fire hydrant will now have an ISO rating of class 3, beyond 1000 feet of a hydrant but within 5 miles of a fire station would be a special 3Y classification and beyond 5 road miles of a fire station will be rated a class 10. This is on a scale of 1 to 10 where “1” is the best.

The District averages 700-750 calls per year. Seventy-five percent of which are medical aids.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

2. Summary of Significant Accounting Policies:

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District's significant accounting policies are described below.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes and assessments, grants, and donations. Under the accrual basis, revenue from property taxes and assessments are recognized in the fiscal year for which they are levied. Revenues from grants, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property taxes and assessments, interest, grants, and charges for services are accrued when their receipt occurs within thirty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under equipment financing are reported as other financing sources.

The District has combined the statements of net position and the statement of activities, with the balance sheet and the statement of revenues, expenditures, and changes in fund balances, into two statements, the statement of net position and governmental funds balance sheet and the statement of activities and governmental fund revenues, expenditures, and changes in fund balances, for simplicity.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

2. Summary of Significant Accounting Policies (continued):

Government-wide Financial Statements

The Statement of net position and statement of activities display information about the primary activities of the District. These statements include the financial activities of the overall District.

The statement of activities present direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program, and are clearly identifiable to a particular function. Program revenues include 1) charges for services and 2) grant and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements, governmental funds balance sheet and governmental fund revenues, expenditures, budgetary comparison and changes in fund balances, provide information about the District's funds, which include only governmental funds.

The District reports a General Fund that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

The financial transactions of the District are reported in an individual fund in the fund financial statements. The fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures.

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Amortization of purchased goodwill is included in depreciation. Structures and equipment and goodwill are depreciated using the straight-line method over their estimated useful lives.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

2. Summary of Significant Accounting Policies (continued):

Ambulance Accounts Receivable

Ambulance accounts receivable is stated at the amount the EMS Billing Service expects to collect from outstanding balances at year end. Balances that are still outstanding after use of reasonable collection efforts are written off.

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final budget for each fiscal year.

Investments

The District maintains cash balances with the Treasurer of Placer County in interest-bearing pooled investment accounts. Investments made by the County are regulated by the California Government Code and by the County's investment policy. Investments are reported at fair value.

Compensated Absences

Vested or accumulated vacation and sick pay that are expected to be liquidated with expendable available financial resources are reported as an expense and as a current liability.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

2. Summary of Significant Accounting Policies (continued):

Property Taxes

The District receives property taxes from Placer County. Property taxes receivable are recorded in the fiscal year for which the tax is levied based on the assessed value as of September 1 of the preceding fiscal year. They become a lien on the first day of the year they are levied. Secured property tax is levied on September 1 and due in two installments, on November 1 and March 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are levied on July 1, and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

Net Position

Net position is classified in the following categories:

Net Investment in capital assets – groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted – presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

2. Summary of Significant Accounting Policies (continued):

Fund Balance

Fund balance is classified in the following categories:

Restricted – includes fund balance amounts that are subject to externally enforceable legal restrictions or constrained for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that can only be used for specific purposes pursuant to constraints imposed by the formal actions of the District's Board of Directors.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned – includes fund balance which has not been classified within the above mentioned categories.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

3. Cash and Investments:

Cash and investments as of June 30, 2025 consisted of the following:

	Balance June 30, <u>2025</u>
Checking and money market savings	\$ 80,170
Cash with County - General Fund	1,453,702
Cash with County - Capital Fund (restricted)	26,470
Cash with County - Board designated reserves	<u>268,513</u>
	<u>\$1,828,855</u>

The District maintains most of its funds in the County of Placer pooled investment fund for the purpose of increasing interest earnings through pooled investment activities. Interest earned on the investment pool is allocated monthly. The Placer County Pooled Investment Fund is a pooled investment fund program governed by the County which monitors and reviews the management of public funds maintained in the investment pool in accordance with the County investment policy and California Government Code Section 53648 et. seq. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements.

At June 30, 2025, the carrying amount of the District's deposits with a bank was \$80,170 and the balance in financial institutions was \$80,170. The bank balances were covered by federal depository insurance and collateralized as required by State Law (Government Code Section 53630), by the pledging financial institution with assets held in a common pool for the District and other agencies, but not in the name of the District.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

4. Capital Assets:

Changes in capital assets for the year ended June 30, 2025:

	<u>Balance, 7/1/2024</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance, 6/30/2025</u>
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Structures and improvements	463,158	-	-	463,158
Fleet – fire	1,229,452	563,384	-	1,792,836
Equipment - other	419,986	-	-	419,986
Fleet – ambulance	794,766	-	-	794,766
Goodwill - ambulance	<u>58,939</u>	<u>-</u>	<u>-</u>	<u>58,939</u>
	<u>\$3,066,301</u>	<u>\$ 563,384</u>	<u>\$ -</u>	<u>\$3,629,685</u>

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

5. Long-term Debt:

Long-term debt activities for the year ended June 30, 2025 consist of:

	<u>Balance 7/1/2024</u>	<u>Financing</u>	<u>Principal Payments</u>	<u>Balance 6/30/2025</u>	<u>Current Portion</u>
Type 6 Fire Engine	\$ -	\$ 275,000	\$ -	\$ 275,000	\$ 49,520
Ambulance Power Cots & Emergency Care Equipment	21,226	-	21,226	-	-
M90 Ambulance Remount	63,973	-	31,534	32,439	32,439
Command Vehicle	52,129	-	12,017	40,112	12,670
Stryker Power Cot	6,230	-	6,230	-	-
US Bank LOC Brush Rig	<u>284,901</u>	<u>-</u>	<u>42,044</u>	<u>242,857</u>	<u>44,083</u>
	<u>\$ 428,459</u>	<u>\$ 275,000</u>	<u>\$ 113,051</u>	<u>\$ 590,408</u>	<u>\$ 138,712</u>

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

5. Long-term Debt, continued:

Emergency Care Equipment:

On October 13, 2020 the District entered into an equipment financing contract for \$106,130 to finance the purchase of emergency care equipment including three (3) Stryker Power Cots. Commencing on November 1, 2020, five (5) no-interest annual payments of \$21,226 will be made, through November 1, 2024. The loan is collateralized by the emergency care equipment. The loan was paid off in 2025.

M90 Ambulance Remount:

On August 26, 2020 the District entered into an equipment financing contract for \$153,394 to finance an M90 ambulance remount-chassis. Commencing in July 2021, five (5) annual payments of \$33,370 including interest of 2.87% will be made, through July 2025. The loan is collateralized by the equipment.

Command Vehicle

On November 1, 2022 the District entered into an installment purchase agreement for \$78,375 to finance the purchase of a new command vehicle. Annual payments of \$14,848 including interest of 5.43% are due in November through 2027.

Stryker Power Cot

On August 15, 2022 the District entered into an installment purchase agreement for \$18,564 to finance the purchase of a Stryker Power Cot. Annual payments of \$6,602 including interest of 5.966% are due in August through 2024. The loan was paid off in 2025.

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

5. Long-term Debt, continued:

US Bank – LOC Brush Rig Remount

In April 2023, the District entered into an installment purchase agreement for \$325,000 to finance the Brush Rig Remount. At June 30, 2024, the loan proceeds are still sitting in a cash escrow account until the chassis is complete and the rig delivered to the District. Commencing on April 5, 2024, seven annual payments of \$55,862 including interest of 4.85% will be made, through April 5, 2030.

Type 6 Fire Engine

On May 6, 2024 the District entered into an installment purchase agreement for \$275,000 to finance the purchase of a new Type 6 fire engine. Commencing on October 29, 2025, five (5) annual payments of \$63,958 including interest of 5.25% will be made through October 2029.

The future annual maturities of all long-term borrowings as of June 30, 2025 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 138,712	\$ 29,325	\$ 168,037
2027	111,699	22,968	134,667
2028	117,402	17,265	134,667
2029	108,549	11,270	119,819
2030	<u>114,046</u>	<u>5,773</u>	<u>119,819</u>
	<u>\$ 590,408</u>	<u>\$ 86,601</u>	<u>\$ 677,009</u>

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

6. Equity:

General fund:

Total fund balances consist of:

Restricted for:

Capital improvement reserve (mitigation fees)	\$	26,470
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Committed for:

General reserve	\$ 328,810	
Contingency reserve	<u>50,000</u>	
		378,810

Unassigned:		<u>1,707,092</u>
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\$2,112,372

Statement of Net Position:

Total net position consist of:

Net investment in capital assets	\$1,018,392
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Restricted:

Capital improvement reserve (mitigation fees)	26,470
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Unrestricted:

Board designated:

General reserve	\$ 328,810	
Contingency reserve	<u>50,000</u>	
	378,810	

Undesignated:	<u>1,707,092</u>	
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2,085,902

\$3,130,764

FORESTHILL FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

7. Employee Retirement Plan:

In 2013 the District implemented an Internal Revenue Code Section 457(b) deferred compensation retirement for the benefit of its eligible employees. In 2019 the plan was amended to include an employer contribution of 9% of base pay (overtime is excluded) for all eligible employees. In addition to the 9% employer contribution, the District also allows employees to defer any portion of their unused healthcare allowance (currently set at \$1,000 per month) into their 457(b) account. The Plan allows for elective contributions by employees. The District's 9% contribution to the plan for the 2024-25 fiscal year was \$76,587. In addition, the District paid \$58,564 for Section 457 in lieu of healthcare for a total Section 457 contribution of \$135,151.

8. Risk of Loss:

Foresthill Fire Protection District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2025 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

9. Subsequent Events:

Management has evaluated subsequent events through October 3, 2025, the date these June 30, 2025 financial statements were available to be issued.