

Preliminary
Budget Summary
2026-2027

	INCOME	EXPENSES	
REVENUE ALL SOURCES	\$2,863,162.81		
EXPENSES SALARY AND BENEFITS		\$1,942,093.57	
ALL OTHER EXPENSES		\$ 837,936.29	
RESERVE CONTRIBUTIONS		\$ 83,132.95	
TOTALS	\$2,863,162.81	\$2,863,162.81	\$0.00

Preliminary
Budget Summary
2026-2027

REVENUE SUMMARY	25/26	26/27	Change
Property Tax	\$660,528.36	\$693,554.58	\$33,026.22
Special Tax Income (Direct Charges)	\$1,316,085.44	\$1,350,596.73	\$34,511.29
Homeowners Tax Reduction	\$2,939.62	\$2,939.62	\$0.00
Interest Income - Gen Op	\$40,000.00	\$55,651.00	\$15,651.00
Ambulance Revenue	\$619,888.74	\$620,013.74	\$125.00
Other Revenue	\$81,410.13	\$84,545.64	\$3,135.51
Developer Mitigation Revenue		\$55,861.50	\$55,861.50
REVENUE TOTALS	\$2,720,852.29	\$2,863,162.81	\$142,310.52

Preliminary
Budget Summary
2026-2027

EXPENSE SUMMARY	25/26	26/27	Change
Salaries and Benefits	\$1,928,697.75	\$1,942,093.57	\$13,395.82
Emergency Operations	\$82,325.00	\$69,558.28	-\$12,766.72
FF Health and Safety	\$39,275.64	\$60,648.91	\$21,373.27
Stations and Grounds	\$68,290.00	\$61,884.23	-\$6,405.77
Fire Prevention	\$850.00	\$1,160.00	\$310.00
Emergency Preparedness	\$250.00	\$250.00	\$0.00
Administration	\$371,033.56	\$380,834.44	\$9,800.88
Support Services	\$89,016.53	\$89,288.93	\$272.40
Capital Improvements	\$110,000.00	\$118,450.00	\$8,450.00
Grant Fund Expense	\$0.00	\$0.00	\$0.00
Developer Mitigation	\$55,861.50	\$55,861.50	\$0.00
Inter-Departmental Transfers	\$9,463.41	\$83,132.95	\$73,669.54
EXPENSE TOTALS	\$2,755,063.39	\$2,863,162.81	\$108,099.43

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2026-2027

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 40000 Property Tax Income
Sub Account Number: 40010-40710
Account Name: **PROPERTY TAX INCOME**

26-27 \$693,554.58
25-26 \$660,528.36

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>Notes</i>
1	Current Secured Property Tax	\$616,051.79	\$646,854.38	
2	Unitary Tax	\$16,829.16	\$17,670.62	
3	Unsecured Property Tax	\$13,508.17	\$14,183.40	
4	Personal property tax (Non- op)	\$234.17	\$245.87	
5	District share of County-wide Railroad Tax	\$441.49	\$463.56	
6	Property tax adjustments for property sales	\$0.00	\$0.00	
7	Prior year property sales adjustment	\$0.00	\$0.00	
8	1% Pipeline tax	\$18.58	\$19.50	
9	Supplemental Tax	\$13,445.00	\$14,117.25	
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Explanation/Justification:

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1	Property tax allocation for District
2	Unitary Tax
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FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2026-2027

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**

26-27 \$1,350,596.73
25-26 \$1,316,085.44

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>Notes</i>
1	Measure M proceeds	\$446,354.92	\$459,299.21	2.9% adtl - add'l
2	Measure B proceeds	\$869,730.52	\$891,297.52	\$7.00 adtl - add'l
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Explanation/Justification:

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1	Voter approved tax measure - 2004/ Amount per parcel \$ 178.60
2	Voter approved tax measure - 2019/ Amount per parcel \$ 289.30
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FORESTHILL FIRE PROTECTION DISTRICT

Budget Detail Worksheet

Fiscal Year 2026-2027

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 REDUCTIO

26-27 **\$2,939.62**

25-26 \$2,939.62

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>Notes</i>
1	Homeowners property tax credit	\$2,939.62	\$2,939.62	
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Explanation/Justification:

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1	County payment to offset homeowners' exemption credit
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FORESTHILL FIRE PROTECTION DISTRICT

Budget Detail Worksheet

Fiscal Year 2026-2027

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

26-27 \$55,651.00

25-26 \$40,000.00

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>Notes</i>
1	Interest earned on Reserves	\$40,000.00	\$55,651.00	
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Explanation/Justification:

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1	Interest earnings on County-held General Fund reserves, based on FY 2025/26 average balance.
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FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2026-2027

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 45000 Ambulance Revenue
Sub Account Number: 45100-45400
Account Name: **AMBULANCE REVENUE**

26-27 **\$620,013.74**
25-26 \$619,888.74

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>Notes</i>
1	Service Fees	\$2,040,071.26	\$2,040,071.26	
2	Write Down	-\$1,420,182.52	-\$1,420,182.52	
3	Collection Recovery Revenue		\$125.00	
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Explanation/Justification:

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1	Gross ambulance transport fees billed
2	Estimated uncollectible or contractually adjusted ambulance billing revenue
3	Historical collections recovered through third-party collections agency
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FORESTHILL FIRE PROTECTION DISTRICT**Budget Detail Worksheet****Fiscal Year 2026-2027**

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

26-27 **\$84,545.64**
25-26 \$81,410.13

Description (Itemization):

Line	Item Description	2025-2026	2026-2027	Notes
1	Fire protection agreement with PCWA	\$24,000.00	\$24,000.00	
2	Revenue from permit and standby services	\$4,000.00	\$6,000.00	
3	Permit and inspection fees	\$14,000.00	\$18,000.00	
4	Revenue from reproducing incident reports	\$0.00	\$0.00	
5	Strike Team Revenue	\$0.00	\$0.00	
6	Revenue not listed under other categories	\$0.00	\$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	\$500.00	\$500.00	
10	Encumbered Funds from previous year	\$37,910.13	\$33,125.64	
11	Transfer from Gen Fund Reserve	\$0.00	\$0.00	
12	Cal Card Rebate	\$1,000.00	\$1,000.00	
13	Target Solutions online training license	\$0.00	\$1,920.00	Paid by CIRA
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Explanation/Justification:

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1	Required fire protection coverage for Placer County Water Agency power generation facilities
2	Cost recovery revenue for standby assignments and special event coverage (WSER & Trng Run, Canyons Run, Tevis Cup)
3	California Fire Code cost recovery revenue for completed services
4	Cost recovery for staff time and expenses associated with public incident report requests
5	Strike Team deployment revenue
6	Miscellaneous revenue
7	Reclassification from expense category to accounts receivable when received
8	Reclassification from expense category to accounts receivable when received
9	Miscellaneous donations received
10	Funds carried over from prior FY \$24,675.64 PPE Purchase, \$8,450.00 Tablet Command
11	Funds transferred from General Reserves by Board action
12	Quarterly Cal-Card rebate revenue
13	Target Solutions covered by CIRA (Liability Insurance)
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FORESTHILL FIRE PROTECTION DISTRICT

Budget Detail Worksheet

Fiscal Year 2026-2027

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 46120 Developer Mitigation Revenue
Sub Account Number: 46121-46122
Account Name: **DEVELOPER MITIGATION REVENUE**

26-27 \$32,000.00

25-26 \$22,000.00

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>Notes</i>
1	Developer Mitigation Fee Revenue	\$20,000.00	\$30,000.00	
2	Interest Income	\$2,000.00	\$2,000.00	
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Explanation/Justification:

<i>#</i>	
1	Projected developer mitigation revenue
2	Interest income earned on developer mitigation funds
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FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2026-2027

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

26-27 \$1,942,093.57
25-26 \$1,928,697.75

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>Notes</i>
1	Fire Chief (0.50 FTE)	\$130,700.00	\$102,008.40	
2	Deputy Fire Chief EMS (0.33 FTE)	\$0.00	\$0.00	
3	Assistant Fire Chief (0.3 FTE)	\$30,825.00	\$30,825.00	
4	Business Manager	\$63,523.20	\$63,544.00	
5	Administrative Assistant I (0.60 FTE)	\$28,104.96	\$27,593.28	
6	Captain (3) (St.5)	\$300,225.63	\$300,235.51	(2) ALS/(1) BLS
7	Engineer (3) (St. 5)	\$277,173.27	\$277,164.13	(2) ALS/(1) BLS
8	Firefighter (St. 5)	\$425,926.15	\$426,042.14	(5) ALS
9	Part-Time Firefighter (1FTE)	\$74,576.30	\$72,537.92	(1) ALS [St. 3]
10	Resident/Intern Firefighter Stipend (\$50.00/d	\$18,250.01	\$18,250.00	
11	JOA Staffing Received	\$0.00	\$0.00	
12	Unemployment Insurance	\$2,100.00	\$1,792.00	
13	Medicare and Social Security	\$114,359.79	\$114,800.82	OT included
14	Uniform Allowance	\$11,000.00	\$10,999.56	
15	Healthcare - ER Contribution	\$152,400.00	\$172,800.00	
16	Retirement - ER Contribution	\$96,016.34	\$117,215.87	
17	Retirement in lieu of healthcare	\$0.00	\$0.00	
18	Life Insurance	\$551.28	\$2,071.00	
19	Overtime - Station Staffing	\$40,000.00	\$40,000.00	
20	Overtime - Discretionary	\$4,000.00	\$4,000.00	
21	Overtime - Vacation Coverage	\$72,501.09	\$73,202.24	
22	Overtime - Sick Leave Coverage	\$54,964.73	\$55,511.70	70% of actual
23	Overtime - JOA Staffing Given	\$15,000.00	\$15,000.00	
24	Overtime - High Risk Event	\$3,000.00	\$3,000.00	
25	Overtime - Training	\$10,000.00	\$10,000.00	
26	Overtime - Disability Backfill	\$0.00	\$0.00	
27	Overtime - Strike Team Reimbursable	\$0.00	\$0.00	
28	Out of Class Pay	\$3,500.00	\$3,500.00	

Explanation/Justification:

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1	Fire Chief (0.50 FTE)

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2026-2027

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

26-27 \$1,942,093.57
25-26 \$1,928,697.75

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
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) Fire Chief at \$1,520.00
19	Every line vacancy must be covered with overtime. This category is for vacancies caused by leaves other than sick or vacation and is an estimate.
20	Overtime used for meetings, public events, projects, and other assignments
21	Overtime to cover personnel on vacation
22	Overtime to cover personnel on sick leave
23	Overtime paid when FFPD staff work for a JOA participant (this is reimbursable)
24	Overtime to add additional staff on duty for high fire danger days
25	Overtime to send personnel to training off duty.
26	Overtime to backfill for injured employees
27	Overtime to provide mutual aid (strike team) - this is reimburseable
28	Incentive paid to employees that work out of their assigned class.

FORESTHILL FIRE PROTECTION DISTRICT**Budget Detail Worksheet****Fiscal Year 2026-2027**

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**

26-27 **\$69,558.28**
25-26 \$82,325.00

Description (Itemization):

Line	Item Description	2025-2026	2026-2027	Notes
1	Power Tools	\$250.00	\$250.00	
2	Chainsaw Parts & Accessories	\$800.00	\$500.00	
3	Miscellaneous Fire Equipment	\$5,000.00	\$2,000.00	
4	Firefighter Accountability Program (FATS)	\$250.00	\$250.00	
5	Foam	\$250.00	\$0.00	
6	Fire Training Equipment	\$13,900.00	\$3,900.00	
7	Medical Supplies & Meds	\$40,825.00	\$43,000.00	
8	Oxygen	\$2,250.00	\$2,000.00	
9	Employee Medical Cert Fees	\$2,300.00	\$2,300.00	
10	Training Consumables	\$6,500.00	\$2,000.00	
11	Training Courses - Fire & EMS	\$10,000.00	\$5,000.00	
12	EMS Equipment	\$0.00	\$6,358.28	
13	Small Tools & Accessories	\$0.00	\$2,000.00	

Explanation/Justification:

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1	Power tool set (impact driver, drill, circular saw, reciprocating saw) for station maintenance
2	Replacement parts and consumables for chainsaws (filler caps, spark plugs, chains, air filters)
3	Annual estimated cost for miscellaneous fire equipment expenses
4	Firefighter safety tracking program for personnel accountability during incidents
5	Fire suppression foam for incident response (not required in FY 26/27)
6	Annual estimated cost for fire training equipment expenses
7	Annual estimated cost for medical supplies & meds: based on historical trends & rising costs
8	Annual medical oxygen supply - Harris Industrial Gases
9	Renewal costs for California State Paramedic licenses (ALS, SSV, EMT)
10	Miscellaneous wood consumables to build training/ventilation props
11	Training course funds (\$750 per full-time employee) for District-approved courses, including additional training needs such as Driver 1A/1B
12	Annual estimated cost for EMS equipment expenses
13	Annual estimated cost for small tools and Accessories purchases

FORESTHILL FIRE PROTECTION DISTRICT**Budget Detail Worksheet****Fiscal Year 2026-2027**

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

26-27 **\$60,648.91**
25-26 **\$39,275.64**

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>Notes</i>
1	Structural and Wildland PPE	\$24,675.64	\$47,848.91	ENC \$24,675.64
2	PPE Cleaning	\$500.00	\$500.00	
3	Occu-Med Physicals	\$3,500.00	\$2,800.00	
4	Uniforms	\$5,000.00	\$3,000.00	
5	Work Boot Replacement	\$1,500.00	\$1,000.00	
6	Fitness Program	\$1,600.00	\$1,000.00	
7	PPE Repair	\$2,500.00	\$1,000.00	
8	PPE Replacement: Gloves, Hoods, Boots	\$0.00	\$3,500.00	
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Explanation/Justification:

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1	Purchase of new structure and/or wildland turnouts meeting updated safety specifications utilizing encumbered FY 25/26 funds & additional purchase of new sets with FY 26/27 funds
2	Annual estimated cost for recurring professional PPE cleaning services
3	Annual estimated cost for pre-employment and return-to-work physical examinations for seven personnel at \$400 per exam
4	Uniform issuance (pants, shirts, name tags, belts, and boots) for initial hires, part-time staff, and residents
5	Annual estimated cost for replacement work boots for five personnel at \$200 each
6	Fitness program equipment and/or related items
7	Annual estimated cost for recurring professional PPE repair services
8	Annual estimated cost for replacement PPE components, including gloves, hoods, and boots
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FORESTHILL FIRE PROTECTION DISTRICT**Budget Detail Worksheet****Fiscal Year 2026-2027**

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**

26-27 **\$61,884.23**
25-26 \$68,290.00

Description (Itemization):

Line	Item Description	2025-2026	2026-2027	Notes
1	Cleaning Supplies	\$4,000.00	\$3,769.77	
2	Building Maintenance	\$7,500.00	\$8,000.00	specific facilities?
3	Pest Control - all facilities	\$2,500.00	\$2,600.00	
4	Water - all facilities	\$5,868.00	\$4,895.12	
5	Annual back flow testing - all facilities	\$220.00	\$300.00	
6	PG&E - all facilities	\$21,188.00	\$20,283.10	
7	Propane - all facilities	\$12,100.00	\$5,476.29	
8	Sebastian - facilities: phone, internet, alarm	\$5,989.00	\$6,358.53	
9	Alert Radio System Phone - Porter	\$1,550.00	\$1,580.72	
10	Cell Phones/ Data Plans	\$5,000.00	\$4,660.70	
11	Mattress Purchase - 2 New	\$2,375.00	\$0.00	
12	Starlink	\$0.00	\$3,960.00	

Explanation/Justification:

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1	Recurring cost of cleaning supplies for all facilities, including soap, paper towels, and toilet paper, based on historical usage plus 3% inflation
2	General building and grounds maintenance, including unspecified repairs and upkeep as needed
3	Recurring pest control services to prevent property damage at Admin, S88, S89, and S90 facilities
4	Recurring public utility district (PUD) water service for all facilities, including Admin (\$1,034.65), S90 (\$1,050.47), S88 (\$1,061.70), and standpipe (\$1,748.44), with an estimated \$1,300 in potential savings if standpipe service is discontinued
5	Annual estimated cost for backflow prevention testing at all facilities (\$75 per site x 4 sites)
6	Annual estimated cost for PG&E electricity based on historical usage: Porter (\$2,314.53), streetlight (\$128.66), Admin (\$3,809.97), S88 (\$7,089.07), S89 (\$686.59), and S90 (\$6,254.28)
7	Annual estimated cost for Hunt propane based on historical usage plus 3% inflation: S90 (\$2,176.49), S88 (\$1,907.35), and Admin (\$1,392.45)
8	Annual estimated cost for Sebastian phone, internet, and alarm services at Admin (\$3,064.48), S88 (\$1,075.18), and S90 (\$1,588.87)
9	Annual estimated cost for Sebastian Alert Radio System phone service at Porter Garage
10	Annual estimated cost for Verizon cellular service for apparatus and station operations
11	Purchase of two new bunkhouse mattresses not required; six were purchased in FY 25/26
12	Annual estimated cost for Starlink internet service (\$55/month per unit x 6 units)

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2026-2027

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

26-27 **\$1,160.00**
25-26 \$850.00

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>Notes</i>
1	Prevention Supplies	\$0.00	\$150.00	
2	Community Education	\$250.00	\$410.00	
3	NFPA Publications	\$200.00	\$200.00	
4	Code Books	\$400.00	\$400.00	
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Explanation/Justification:

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1	Supplies used in fire prevention activities and operations
2	Estimated cost to replenish supplies used for community education programs
3	Miscellaneous publications required to maintain compliance with national standards
4	Cost of purchasing fire code reference books
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FORESTHILL FIRE PROTECTION DISTRICT

Budget Detail Worksheet

Fiscal Year 2026-2027

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**

26-27 **\$250.00**

25-26 \$250.00

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>Notes</i>
1	AM Alert Radio Station	\$250.00	\$250.00	
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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 2026-2027

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 70000 Administration
Sub Account Number: **70000-70700**
Account Name: **ADMINISTRATION**

26-27 \$380,834.44
25-26 \$371,033.56

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>Notes</i>
1	Worker Compensation	\$131,128.00	\$147,654.00	
2	Liability Insurance	\$92,619.96	\$71,268.03	
3	Western Placer County Fire Chiefs	\$360.00	\$360.00	
4	Assessment collection fee - Meaure B	\$8,697.31	\$8,912.97	
5	Assessment collection fee - Meaure M	\$4,463.55	\$4,592.99	
6	Measure B refunds			
7	Election charges	\$0.00	\$6,293.75	
8	Property Tax collection fee	\$10,911.60	\$6,935.54	
9	County Administrative Contract	\$8,689.00	\$10,147.00	
10	Postage	\$250.00	\$100.00	
11	Specialized Printing	\$1,500.00	\$1,500.00	
12	Copier lease	\$2,305.00	\$2,303.76	
13	Office equipment & toner	\$1,000.00	\$1,252.45	
14	Meeting Expense	\$450.00	\$450.00	
15	Office Supplies & Services	\$2,000.00	\$2,000.00	
16	Legal Expenses	\$6,000.00	\$6,000.00	
17	Annual financial audit	\$11,350.00	\$11,350.00	
18	ESO license	\$6,000.00	\$4,008.85	
19	Accounting services	\$2,100.00	\$2,100.00	
20	Payroll Processing	\$3,500.00	\$4,165.56	
21	Information Technology	\$13,000.00	\$23,800.00	
22	Target Solutions online training license	\$0.00	\$1,920.00	Paid by Cira
23	Scheduling software license	\$2,400.00	\$2,411.24	
24	Promotional Testing Service	\$0.00	\$243.00	
25	Lexipol Policy Manual service license	\$0.00	\$0.00	Paid by Cira
26	Ambulance Refunds	\$0.00	\$0.00	
27	Banking service fees	\$360.00	\$0.00	
28	Local EMS agency/SSV service fee	\$1,150.00	\$1,607.96	
29	Ambulance billing service fee	\$35,600.00	\$30,661.48	
30	GEMT admin fee	\$0.00	\$0.00	
31	GEMT - Audit - Overpayment	\$0.00	\$0.00	
32	LAFCO Annual Membership	\$4,249.14	\$4,249.14	

FORESTHILL FIRE PROTECTION DISTRICT**Budget Detail Worksheet****Fiscal Year 2026-2027**

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 70000 Administration
Sub Account Number: **70000-70700**
Account Name: **ADMINISTRATION**

26-27 \$380,834.44**25-26 \$371,033.56**

33	Background Investigations	\$5,000.00	\$7,646.72	
34	International Association of Fire Chiefs	\$300.00	\$300.00	
35	Advertising	\$300.00	\$800.00	
36	Employee Recognition	\$100.00	\$50.00	
37	Recruitment - Hiring	\$0.00	\$500.00	
38	Adobe Acrobat Pro	\$250.00	\$250.00	
39	Partime CQI contractor	\$15,000.00	\$15,000.00	

Explanation/Justification:

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1	Fire Risk Management Services – Workers’ Compensation Insurance
2	California Intergovernmental Risk Authority – liability, vehicle, and property insurance/added 3.5% from historical data
3	Western Placer County Fire Chiefs Association annual dues
4	Fee paid to Placer County for collection of Measure B direct charges (1%)
5	Fee paid to Placer County for collection of Measure M direct charges (1%)
6	Measure B exemptions approved by the Board after tax bills have been issued and paid
7	Charges from the County Elections Department for conducting district elections
8	Fee paid to Placer County for collection of ad valorem property taxes (1%)
9	Fee paid to County Auditor-Controller for provision of district financial services
10	Postage costs based on historical USPS usage for official district correspondence
11	Outside printing services for brochures, maps, and other materials not produced in-house
12	Administration copier lease (Business Hub copier) at \$191.90 per month
13	Ink and toner for district printers/copiers, based on historical usage plus 3%
14	Bottled water and refreshments for district-hosted meetings
15	General office supplies for administrative offices and stations
16	Legal services contracted on an hourly basis for district attorney support
17	Annual independent audit of district financial statements
18	Annual licensing fee for new online reporting and tracking software
19	Bookkeeping services contracted for periodic accounting support and review
20	Payroll processing services including payroll issuance, tax remittance, and W-2 reporting
21	Information technology systems maintained by Luna Tech / Google Workspace / Streamline
22	Target Solutions covered by CIRA (Liability Insurance)
23	CrewSense scheduling software annual license fee
24	Costs associated with promotional testing for Captain and Engineer positions

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2026-2027

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 01/Administration
Account Number and Title: 70000 Administration
Sub Account Number: **70000-70700**
Account Name: **ADMINISTRATION**

26-27 \$380,834.44
25-26 \$371,033.56

25	Annual service fee for online policy manual hosting and maintenance
26	Refunds of previously collected ambulance fees as required
27	District does not maintain any active checking accounts
28	Per-call fee charged by SSV/EMS Agency for patient care reporting, based on historical costs plus 3%
29	Ambulance billing contractor fees based on historical data plus 3% (approximately 4.9% of collected revenue)
30	GEMT program administration fee paid to Sacramento Metro Fire
31	Potential repayment of GEMT funds due to annual audit reconciliation requirements
32	Local Agency Formation Commission (LAFCO) contribution as required for all local agencies
33	Estimated background investigation costs for four full-time and four part-time new hires
34	International Association of Fire Chiefs membership dues for the Fire Chief
35	Costs for posting recruitment and district advertisements in print and online publications
36	Employee recognition and morale program expenses (not included in current fiscal year)
37	Recruitment advertising costs
38	Adobe Acrobat Pro license (Business Manager)
39	Requirement to conduct QI/QI (Quality Improvement) activities per S-SV Policy 620

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2026-2027

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 03/ Support Services
Account Number and Title: 72000 Support Services
Sub Account Number: **72000-72800**
Account Name: **SUPPORT SERVICES**

26-27 **\$89,288.93**
25-26 \$89,016.53

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>Notes</i>
1	Fire Engine Repairs	\$15,000.00	\$15,000.00	
2	Fire Engine Tires	\$5,500.00	\$5,000.00	
3	Ambulance Repairs	\$6,750.00	\$6,000.00	
4	Ambulance Tires	\$3,500.00	\$3,000.00	
5	Preventative Maintenance - Ambulance	\$4,500.00	\$3,000.00	
6	Radio Equipment: 49 Communications	\$1,000.00	\$365.44	
7	Annual Knox License	\$721.00	\$721.00	
8	Fire extinguisher service	\$700.00	\$700.00	
9	Ladder testing	\$1,000.00	\$2,000.00	
10	Call Notice System- Active 911	\$500.00	\$502.20	
11	Bauer Compressor Maint	\$1,671.33	\$1,856.35	
12	SCBA Repair	\$1,000.00	\$500.00	
13	Holmatro Jaws of Life annual service	\$1,000.00	\$1,500.00	
14	Cardiac Monitor - SVC & Maint	\$3,974.20	\$3,920.52	
15	Fuel	\$30,000.00	\$30,000.00	
16	SCBA Fit Test	\$0.00	\$1,500.00	
17	Annual Pump Test	\$2,000.00	\$2,653.29	
18	Preventative Maintenance - Power Cot/Load System & Lucas Device	\$6,200.00	\$6,200.00	
19	Emergency standby generator service	\$1,500.00	\$1,450.13	
20	SCBA/ RIC Flow Testing	\$1,500.00	\$1,500.00	
21	Hurst Service	\$1,000.00	\$0.00	
22	Log RX	\$0.00	\$1,920.00	

Explanation/Justification:

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1	Estimated cost of fire engine repairs based on historical expenses and warranty coverage
2	Estimated cost of tires based on annual mileage, historical wear, damage/ failure rates
3	Estimated cost of ambulance repairs based on historical expenses and warranty coverage
4	Estimated cost of tires based on annual mileage, historical wear, damage/ failure rates
5	Routine apparatus maintenance and servicing based on mileage and/or time intervals; BIT Program compliance required by CHP
6	Estimated expense for radio system services, including programming, testing, and repairs

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2026-2027

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: 03/ Support Services
Account Number and Title: 72000 Support Services
Sub Account Number: **72000-72800**
Account Name: **SUPPORT SERVICES**

26-27 \$89,288.93
25-26 \$89,016.53

7	Annual Knox Box system license fee
8	Annual California-required testing of district fire extinguishers
9	Annual NFPA-required testing of district ground ladders (up to 128')
10	Active911 alerting system subscription retained due to incomplete feature coverage in Tablet Command; 31 licenses at \$16.20 each
11	Annual manufacturer and OSHA-required service for breathing air compressor
12	SCBA repair and maintenance services
13	Annual manufacturer-recommended service for hydraulic vehicle extrication equipment
14	Annual manufacturer and EMS agency-required testing and maintenance of cardiac monitors
15	Fuel for all vehicles and small equipment based on historical usage and projected fuel costs
16	Annual required fit testing services (Bauer)
17	Vendor-performed annual fire apparatus pump testing- District lacks in-house capability
18	Stryker service and maintenance for LUCAS devices, power cots, and auto-loaders
19	Bi-annual manufacturer-recommended generator service for S88, S90, and Admin (average \$234.65 each, including 3% inflation)
20	Annual required flow testing for SCBA and RIC packs
21	Item previously donated to Yuba College (no longer a District expense)
22	Replacement of current outdated logging system to meet DEA compliance requirements

FORESTHILL FIRE PROTECTION DISTRICT**Budget Detail Worksheet****Fiscal Year 2026-2027**

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

26-27 \$118,450.00**25-26 \$110,000.00****Description (Itemization):**

Line	Item Description	2025-2026	2026-2027	Notes
1	Office Furniture	\$500.00	\$0.00	
2	Purchase of Type 6 Engine (Pymt 2 of 5)	\$63,957.66	\$63,957.66	
3	New Command Vehicle (Payment 5 of 6)	\$14,847.98	\$14,847.98	
4	Transfer to Capitol Improvement Plan Reserve	\$30,694.36	\$6,150.88	
5	Blowhard Quickee PPV Fan 20"	\$0.00	\$4,950.00	
6	RIC Pack Purchase - 2 New	\$0.00	\$13,643.48	
7	Tablet Command	\$ -	\$14,900.00	ENC \$8450.00

Explanation/Justification:

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1	Miscellaneous office equipment – not required in the current fiscal year
2	Type 6 apparatus payment – installment 2 of 5
3	Fire Chief command vehicle payment – installment 5 of 6
4	To maintain \$110,000.00 from previous year
5	Purchase of a new positive pressure ventilation (PPV) fan for Engine operations to support smoke removal at fire incidents
6	Purchase of two new RIC packs to replace existing units on Engines 90 and 88
7	Incident command system implementation – initial startup cost of \$8,450 (encumbered) and \$6,450 annual subscription fee

FORESTHILL FIRE PROTECTION DISTRICT
Budget Detail Worksheet
Fiscal Year 2026-2027

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

26-27	\$0.00
25-26	\$0.00

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>Notes</i>
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Explanation/Justification:

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FORESTHILL FIRE PROTECTION DISTRICT

Budget Detail Worksheet

Fiscal Year 2026-2027

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: DEVELOPER MITIGATION ACCOUNT
Account Number and Title: 40700
Sub Account Number: 40700
Account Name: **DEVELOPER MITIGATION**

26-27 \$55,861.50

25-26 \$55,861.50

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>Notes</i>
1	Type III Remount Financing (Pynt 4 of 7)	\$55,861.50	\$55,861.50	
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Explanation/Justification:

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1	Type 3 apparatus remount financing payment – installment 4 of 5
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FORESTHILL FIRE PROTECTION DISTRICT

Budget Detail Worksheet

Fiscal Year 2026-2027

Department Name: FORESTHILL FIRE DISTRICT
Sub Budget: INTERDEPARTMENTAL TRANSFERS
Account Number and Title: 86000
Sub Account Number: 86000 Interdepartmental Transfers
Account Name: **INTERDEPARTMENTAL TRANSFERS**

26-27 \$83,132.95

25-26 \$9,463.41

Description (Itemization):

<i>Line</i>	<i>Item Description</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>Notes</i>
1	General Fund Reserve Contribution	\$9,463.41	\$83,132.95	
2	Capital Improvement Reserve Contribution	\$0.00	\$0.00	
3	Vacation/Sick Leave Reserve Contribution	\$0.00	\$0.00	
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Explanation/Justification:

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