

NFPD 5 YEAR TRENDS AND 5 YEAR PROJECTIONS

Budget Year	1 13-Dec	2 14/15	3 15/16	4 *16/17	5 *17/18	6 *18/19	7 *19/20	8 *20/21	9 *21/22	10 10 10 yer average
** General Revenue	\$745,285	\$736,793	\$671,849	\$749,799	\$695,291	\$716,149	\$730,471	\$745,081	\$759,983	\$775,182
		-0.10%	-9.00%	11.60%	-7.30%	3.00%	2.00%	2.00%	2.00%	2.00%
Personnel Salaries/Benefit:	\$340,521	\$295,780	\$271,236	\$295,970	\$354,000	\$395,000	\$400,000	\$405,000	\$410,000	\$415,000
	46%	40%	40%	39%	51%	55%	55%	54%	54%	54%
Service and Operations	\$82,698	\$103,012	\$74,625	\$85,359	\$103,290	\$108,000	\$112,000	\$115,000	\$118,000	\$121,000
	11%	14%	11%	11%	15%	15%	15%	15%	16%	16%
Fixed/Capitol Assets	\$15,146	\$214,314	\$106,507	\$70,487	\$108,000	\$108,000	\$108,000	\$108,000	\$108,000	\$108,000
	2%	29%	16%	9%	16%	15%	15%	14%	14%	14%
Admistration/Consulting	\$138,271	\$130,894	\$118,058	\$114,131	\$130,000	\$105,000	\$112,000	\$115,000	\$118,000	\$121,000
	19%	18%	18%	15%	19%	15%	15%	15%	16%	16%
Reserves Contibution	167,846.00	-7,207.00	100,849.00	183,852.00	0	0	0	0	10,000.00	10,000.00
	23%	-1%	15%	25%	0%	0%	0%	0%	1%	1%
Total	0	100%	100%	100%	100%	100%	100%	100%	100%	100%

**General revenues do not include mitigation revenues

*Projections

NEWCASTLE FIRE PROTECTION DISTRICT 5 YEARS OF BUDGETS AND 5 YEARS OF PROJECTIONS

Budget Year	1	2	3	4	5	6	7	8	9	10
Property Tax	\$198,684	\$190,650	\$203,360	\$227,661	\$234,921	\$243,000	\$248,000	\$253,000	\$258,000	\$263,000
Interest	\$5,110	\$3,628	\$3,506	\$6,117	\$6,000	\$5,000	\$3,500	\$35,000	\$3,500	\$4,000
Special Tax Measure B	\$297,876	\$280,742	\$299,150	\$298,653	\$305,870	\$310,000	\$315,000	\$320,000	\$326,000	\$332,000
Special Measure F	\$140,076	\$141,797	\$144,324	\$144,001	\$146,000	\$150,000	\$152,000	\$154,000	\$156,000	\$159,000
Miscellaneous Revenue	\$96,597	\$102,362	\$15,758	\$17,866	\$2,500	\$8,000	\$8,200	\$8,500	\$8,900	\$10,000
Strike Team (OES Pay)	\$6,942	\$17,614	\$5,751	\$55,501	\$0	\$0	\$0	\$0	\$0	\$0
Mitigation Fees (with interest)	\$16,523	\$76,483	\$36,220	\$32,284	\$29,200	\$29,000	\$30,000	\$31,000	\$32,000	\$33,000
Other Revenue Combined	\$546,601	\$546,143	\$468,489	\$522,138	\$460,370	\$473,000	\$478,700	\$517,500	\$494,400	\$505,000
***Revenue Totals	\$761,808	\$813,276	\$708,069	\$782,083	\$724,491	\$745,000	\$756,700	\$801,500	\$784,400	\$801,000

Personnel Salaries/Benefits	\$340,521	\$295,780	\$271,236	\$295,970	\$354,000	\$395,000	\$400,000	\$405,000	\$410,000	\$415,000
Service and Operations	\$82,698	\$103,012	\$74,625	\$85,359	\$103,290	\$108,000	\$112,000	\$115,000	\$118,000	\$121,000
*Fixed Assets/Capitol Expenses	\$15,146	\$214,314	\$106,507	\$70,487	\$108,000	\$408,000	\$108,000	\$108,000	\$108,000	\$108,000
Administration/Consulting	\$138,271	\$130,894	\$118,058	\$114,131	\$130,000	\$105,000	\$112,000	\$115,000	\$118,000	\$121,000
**Mitigation Expenditures	\$10,803	\$25,949	\$1,616	\$37,063	\$29,200	\$100,000	\$0	\$30,000	\$20,000	\$23,000
Expenditure Totals	\$587,439	\$769,949	\$572,042	\$603,010	\$724,490	\$1,116,000	\$732,000	\$773,000	\$774,000	\$788,000
Mitigation Reserves	\$79,579	\$130,112	\$167,948	\$163,169	\$163,000	\$63,000	\$90,000	\$90,000	\$102,000	\$112,000
*General Reserves	\$380,367	\$373,160	\$474,583	\$658,435	\$658,435	\$300,000	\$300,000	\$300,000	\$307,000	\$315,000

* Assumes pay off of Fire Apparatus Lease and New station funding

** Funds used for new fire station

*** Includes Mitigation Fees

(c) Payment Schedule:

Accrual Date: February 25, 2014

Rent Payment Number	Rent Payment Date	Rent Payment Amount	Interest Portion	Principal Portion	Termination Value
1	2/25/2015	29,179.87	9,257.27	19,922.60	224,595.27
2	2/25/2016	29,179.87	8,482.28	20,697.59	203,276.75
3	PD <u>2/25/2017</u>	29,179.87	7,677.15	21,502.72	181,128.95
4	2/25/2018	29,179.87	6,840.69	22,339.18	158,119.60
5	2/25/2019	29,179.87	5,971.70	23,208.17	134,215.18
6	2/25/2020	29,179.87	5,068.90	24,110.97	109,380.88
7	2/25/2021	29,179.87	4,130.98	25,048.89	83,580.52
8	2/25/2022	29,179.87	3,156.58	26,023.29	56,776.54
9	2/25/2023	29,179.87	2,144.28	27,035.59	28,929.88
10	2/25/2024	29,179.87	1,092.61	28,087.26	1.00

Newcastle Fire Protection District
("Lessee")

By: [Signature]

Title CHIEF

Oshkosh Capital
("Lessor")

By: _____

Title _____

PLACER COUNTY PAS
 TRIAL BALANCE BY FUND - SUBFUND
 REPORT PERIOD FM 08 FY 2017

PERCENT OF YEAR ELAPSED 066.67%

Fund: 531 Fire Districts Fund		Subfund: 361 Newcastle Fire Development Fees		BEGIN	DEBIT	CREDIT	END
GL ACCT	Norm BAL	SUBSID ACCT	Title	BALANCE			BALANCE
1000	DEBIT		Cash in Treasury	176,530.47	2,667.06	29,179.87	150,017.66
1071	DEBIT	3000	Accounts Receivable	0.00	0.00	0.00	0.00
1095	DEBIT		Investment Interest Receivable	0.00	0.00	0.00	0.00
1330	DEBIT	531000	Adv - To Fund 531/360	0.00	0.00	0.00	0.00
2020	CREDIT		Vouchers Payable	0.00	29,179.87	29,179.87	0.00
2453	CREDIT	546000	Assigned-Capital Assets	109,081.78-	0.00	0.00	109,081.78-
2453	CREDIT	552000	Assigned-Contingencies	34,648.90-	0.00	0.00	34,648.90-
2455	CREDIT		Unassigned Fund Balance	17,600.43-	0.00	0.00	17,600.43-
3010	CREDIT		Revenue & Other Sources	15,199.36-	0.00	2,667.06	17,866.42-
3050	DEBIT		Expenditures & Other Uses	0.00	29,179.87	0.00	29,179.87
4010	DEBIT		Estimated Revenues	11,600.00	0.00	0.00	11,600.00
4011	DEBIT		Revenue Dept Budget Control	11,600.00	0.00	0.00	11,600.00
4050	CREDIT		Appropriations	29,200.00-	0.00	0.00	29,200.00-
4051	CREDIT		Expenditure Department Budget Control	29,200.00-	0.00	0.00	29,200.00-
4070	DEBIT		Budgetary Fund Balance	17,600.00	0.00	0.00	17,600.00
4071	DEBIT		Department Budget Control Offset	17,600.00	0.00	0.00	17,600.00
				\$0.00-	\$61,026.80	\$61,026.80	\$0.00-



NEWCASTLE FIRE PROTECTION DISTRICT

PO Box 262, 9211 CYPRESS ST, NEWCASTLE, CA 95658

916-663-3323 FAX 916-663-3907

*BOARD OF DIRECTORS: Eric Sprouse, Jonita Elder, Robin Enos, Lawrence Bettencourt, William Kahl
Fire Chief Ian Gow*

February 13, 2017

Jenine Windeshausen, Placer County Treasurer-Tax Collector
2976 Richardson Dr.
Auburn, CA, 95603

DRAFT

Re: Letter to the Board of Directors dated July 1, 2016
Financing for Fire Station

Dear Ms. Windeshausen:

We sincerely appreciate all your efforts on our behalf. We have implemented all the items you addressed. Please accept the following:

1. Newcastle Fire Protection District has a contract with Placer Hills Fire Protection District to provide Fire Chief and Administrative services. This agreement is in effect until June 30, 2018.
2. Under the above agreement, Gillian Lofrano is the district's Business Manager. She has managed the administrative affairs of Placer Hills Fire District since 1993.
3. The 5-year financial Sustainability Plan is enclosed.
4. Mr. Neil Anderson has posted the charges, exemptions and exemption process on the fire district's website to comply with the Grand Jury's report. He is experienced, affordable and has always implemented every point you expressed.
5. The annual COLA increases will be implemented on Measures B, F and the Fire Facility Fees.
6. Lawrence Bettencourt will continue to act as Project Manager. He has significant experience in doing so.
7. Awaiting final plans. Scheduled to go out to bid on March 6, 2017
8. Monthly fire station report is prepared for the Board every month.

We are scheduled to break ground on the second week of April and hope to have the project completed by Please let us know if you need anything further.

Sincerely,

Ian Gow, Fire Chief