



NEWCASTLE FIRE PROTECTION DISTRICT

9350 OLD STATE HIGHWAY, NEWCASTLE, CA 95658

530-878-0405 FAX 530-878-0405 WWW.NEWCASTLEFIRE.ORG

*DIRECTORS: Lawrence Bettencourt, Jonita Elder, Robin Enos, James Heisterkamp, William Kahrl
Fire Chief Ian Gow*

NOTICE OF A REGULAR MEETING and AGENDA

Wednesday, May 17, 2023 @ 6:00 p.m.

Long Valley Community Hall, 2008 Rattlesnake Rd., Newcastle CA 95658

This meeting will be open to in-person attendance.

The meeting is also offered through a virtual Zoom meeting webinar. To join the meeting:

<https://us02web.zoom.us/j/7699308229>

[Meeting ID: 769 930 8229](https://us02web.zoom.us/j/7699308229)

[Find your local number: https://us02web.zoom.us/j/7699308229](https://us02web.zoom.us/j/7699308229)

1. **CALL MEETING TO ORDER:** Pledge of Allegiance
2. **APPROVAL OF AGENDA:**
3. **APPROVAL OF MINUTES:** April 19, 2023 Regular Meeting
4. **BILL APPROVAL AND FINANCIAL REPORT:** April/May 2023
5. **CORRESPONDENCE:**
6. **PUBLIC COMMENT:** (The Newcastle Fire Protection District Board of Directors has provided this period for members of the public to address the Board on items of interest to the public and which are applicable to the district. No action may be taken on any matter, which is not already on the agenda for consideration. Public comment will be limited to three (3) minutes per person, unless specifically authorized otherwise by the Chair).
7. **CHIEFS REPORTS:**
 - (A) Fire Chief Gow
 - (B) Fire Marshal D'Ambrogi
 - (C) Battalion Chiefs Nelson, Slusher and Williamson
8. **NEVADA COUNTY PROFESSIONAL FIREFIGHTERS, LOCAL 3800 REPORT**
9. **BOARD COMMITTEE REPORTS:**
 - (A) Building Committee: Fire station (Chair Kahrl and Director Bettencourt).
 - (B) Ad-hoc Committee: Selling the existing station (Directors Heisterkamp and Enos).
 - (C) Inter-district Cooperation Ad-hoc Committee (Chair Kahrl and VC Elder).
10. **INFORMATIONAL AND DISCUSSION ITEMS:**
11. **ACTION ITEMS REQUIRE A VOTE BY ROLL CALL**
 - (A) Request by Mr. & Mrs. Dawson to waive the Measure B direct charge on an unusable parcel.
 - (B) Consider and adopt Resolution No. 23-04 adjusting Tax **Measure B** by a Cost of Living increase of 3% for Fiscal Year 2023-2024.
 - (C) Consider and adopt Resolution No. 23-05 adjusting Tax **Measure F** by a Cost of Living increase of 4.9% for Fiscal Year 2023-2024.
 - (D) Consider and adopt Resolution No. 23-06 requesting collection of Measures B and F charges on the tax roll for Fiscal Year 2023-2024
 - (E) Consider and Approve End of Year Amendments to the budget for Fiscal Year 2022-2023

Newcastle 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) 878-0405, in advance of the regular meeting so that we may make every reasonable effort to accommodate you.

NEWCASTLE FIRE PROTECTION DISTRICT IS AN EQUAL OPPORTUNITY PROVIDER AND EMPLOYER.

(F) CLOSED SESSIONS:

1. Pursuant to California Government Code § 54957.6(a) LABOR NEGOTIATIONS; Discussion of memorandum of understanding with Local 3800. District negotiators: Directors Enos and Heisterkamp;
2. Pursuant to California Government Code § 54956.8 CONFERENCE WITH REAL PROPERTY NEGOTIATORS: Directors Enos and Heisterkamp Property: 9211 Cypress Street, Newcastle CA 95658 APN: 040-175-006-000

Reconvene and report any action taken.

12. DIRECTORS REPORTS:

13. MEETING ADJOURNED:

Next Board meeting: June 21, 2023

Newcastle Fire Protection District
Minutes of Regular Board of Directors Meeting

Pursuant to the Governor's Special-Order N-29-20, issued March 17, 2020, the April 19, 2023 Regular Board of Director's Meeting was held via teleconference and in-person at:

Long Valley Community Hall
2005 Rattlesnake Rd., Newcastle, CA 95658

1. Call Meeting to Order

- a. Chairman Kahrl called the meeting to order at 6:00 p.m.
- b. Secretary Heisterkamp led the flag salute.
- c. All Directors were present. Director Enos participated via Zoom.
- d. BC Slusher, DM Lofrano and BC Williamson were present.

2. Approval of Agenda

- a. Chairman Kahrl requested to move item 11(A) up in the agenda prior to #2.
- b. VC Elder made a motion to approve the agenda as amended. Director Bettencourt seconds the motion. Motion carries unanimously via roll call vote (5/0).

3. Approval of Minutes

- a. Chairman Kahrl asked that the following amendment be added to the minutes:
 - i. 12. Director's Reports, "...seeking her replacement. *Secretary Heisterkamp stated that a letter will be sent to Superintendent Rush.*"
- b. VC Elder made a motion to approve the minutes as amended. Secretary Heisterkamp seconds the motion. Motion carries unanimously via roll call vote (5/0).

4. Approval of Financial Report

- a. Secretary Heisterkamp made a motion to approve the financial report as presented by BC Williamson. VC Elder seconds the motion. Motion carries unanimously via roll call vote (5/0).

5. Correspondence

- a. None

6. Public Comment

- a. Jon Anacker – Expressed his appreciation for the help he received from the Newcastle Firefighters with Hazardous Vegetation Abatement education.
- b. Captain Hickok reported that the fire staff want to have Chief Gow and District Manager Lofrano added to the station plaques upon their respective retirements.

7. Chief's Report

- a. BC Williamson reporting for Chief Gow:
 - i. Newcastle and Penryn are both fully staffed.
 - ii. Placer Hills will be fully staffed on 4/27 when their new Captain starts.
- b. BC Williamson reporting for Fire Marshal D'Ambrogi:
 1. 2- Single Family Dwelling fire protection system plans in
 2. 2- Single Family Dwelling fire protection system Hydro tests
 3. 1- Single Family Dwelling fire protection system final
 4. 3- Propane Line inspections
 5. Chantry Hill tasting room in process through planning department (Formerly Rinky Dink Builders building).
 6. Winery 8 project presented to all the MACs (project is in both NEW & RYN).
 7. Propane line inspections: 4
- c. BC Slusher Reporting:
 - i. 55 calls in March
 - ii. Engine 41 is in service.
 - iii. Crews have been working on wildland training.

8. Newcastle Professional Firefighter's Association

- i. Engineer McCoy reported that the union is currently in negotiations with the district.

9. Board Committee Reports

- a. Building Committee report on the new fire station.
 - i. Director Bettencourt reporting:
 - 1. The 12-month warranty started on 12/1/2022.
 - 2. SPMUD will put cameras down the sewers at the 10-month mark to make sure all is well (probably August).
 - 3. Placer County Engineering: If the landscape is still alive and intact, the district should get their deposit back.
 - 4. Brian Toppel is reviewing the red line plans.
 - 5. The landscape meter still needs to be installed.
 - ii. Chairman Kahrl reported that there has been positive movement regarding the recovery of some costs from PG&E.
- b. Ad-hoc Committee report on selling the existing station and dedication of the new fire station.
 - i. Secretary Heisterkamp reporting:
 - 1. The district is currently accepting offers to purchase the old fire station. The period to submit offers end at noon on 5/17/2023. Offers will be opened at the board meeting on May 17th. If no offers are received, then the district will need to look at a marketing firm.
 - 2. DM Lofrano is arranging for an ad in the Sacramento Bee.
 - 3. A similar notice will be run in the Auburn Journal.
- c. Inter-district Cooperation Ad-hoc Committee.
 - i. VC Elder reporting:
 - 1. The committee is waiting for the completion of the LAFCO MSR.

10. Informational/Non-Action Items

- i. None

11. Action Items

- a. Presentation of a Resolution from Assemblymember Joe Patterson's office. (This item was presented prior to #2 on the agenda)
 - i. Assemblymember Joe Patterson's Field Representative, Harrison, read a resolution by the California State Assembly aloud recognizing the Newcastle Fire Protection District for the opening of the new fire station. The official resolution was presented to Chairman Kahrl.
 - ii. Chairman Kahrl graciously accepted the resolution on behalf of the entire board and the taxpayers of the Newcastle Fire Protection District.
- b. Request by Mr. and Mrs. Dawson to waive the Measure B direct charge on an unusable parcel.
 - i. Director Enos stated that he will abstain from voting on this item as the Dawson's are his neighbors.
 - ii. Secretary Heisterkamp read a letter from the Dawson's requesting a waiver of Measure B.
 - 1. The letter states that the parcel in question is unusable and is surrounded on three sides by private properties. The entrance and exit are only accessible through the parcel in which their home is located.
 - 2. The Dawson's have explored combining the parcel in question with the parcel where their home sits. The process proved to be too cost prohibitive for them.
 - iii. The board discussed this item at length with Director Bettencourt concerned about the fire road. VC Elder reported that she spoke to the assessor's office that morning about the cost of combining parcels and was told that the cost is \$64.75.
 - iv. The board decided to table this item until more information can be gathered.

- v. Director Bettencourt made a motion to table this item until the May meeting. VC Elder seconds the motion. Motion carries 4/0 with Director Enos abstaining.
- c. Consider and select candidates for the Fire Agencies Self Insurance System (FASIS) Board of Directors.
 - i. Director Bettencourt made a motion to endorse the three candidates as presented for the FASIS Board. VC Elder seconds the motion. Motion carries unanimously via roll call vote (5/0).
- d. Closed Session: Pursuant to California Government Code § 54957.6(a) Labor Negotiations; Discussion of memorandum of understanding with Local 3800. District negotiators; Directors Enos and Heisterkamp.
 - i. The board adjourned to closed session at 6:57 p.m.
 - ii. The board re-convened open session at 7:36 p.m.
 - iii. Chairman Kahrl reported that the board reviewed the proposal by labor and direction has been given to the negotiating committee.

12. Director's Reports

- a. None

13. Chairman Kahrl adjourned the meeting at 7:38 p.m.

Respectfully Submitted:



Patrice Metz, Recording Secretary

Approved

Newcastle Fire Protection District
Revenue and Expense Report
Fiscal Year 2022/2023

	Jul 1, '22 - May 1...	Budget	% of Budget
Income			
REVENUE			
47010 Donations	3,101.41	0.00	100.0%
Property Taxes	179,017.20	318,485.93	56.2%
40180 Other Taxes			
40180 Other Taxes Measure B	202,069.50	367,399.08	55.0%
40180 Other Taxes Measure F	100,955.28	183,246.40	55.1%
Total 40180 Other Taxes	303,024.78	550,645.48	55.0%
42010 Investment Income	2,184.00	500.00	436.8%
44350 State Homeowners Relief	875.46	1,716.10	51.0%
45010 UAIC Grant	100,000.00	0.00	100.0%
46090 Planning, pre-development	222.15	0.00	100.0%
46350 Fire Services	83,943.87	82,000.00	102.4%
46360 Other Fees and Charges	10,375.00	12,000.00	86.5%
48030 Miscellaneous			
Reimburse/construction loan	104,568.91	0.00	100.0%
48030 Miscellaneous - Other	2,756.58	2,000.00	137.8%
Total 48030 Miscellaneous	107,325.49	2,000.00	5,366.3%
Total REVENUE	790,069.36	967,347.51	81.7%
Total Income	790,069.36	967,347.51	81.7%
Expense			
EXPENSES			
52030 Fire Protective clothing	1,540.84	6,000.00	25.7%
52040 Communication Services	1,217.32	3,000.00	40.6%
52060 Station/Household Expense	3,974.93	3,000.00	132.5%
52080 General Liability Ins	25,547.00	14,325.00	178.3%
52160 Equipment Maintenance	52,941.61	15,000.00	352.9%
52170 Fuels & Lubricants	9,497.26	12,500.00	76.0%
52180 Building maintenance	4,484.59	2,000.00	224.2%
52220 Gases, medical	675.80	1,000.00	67.6%
52260 Miscellaneous Expense	995.07	3,000.00	33.2%
52330 General Office	1,245.58	2,000.00	62.3%
52360 Special Services			
SC2820 Personnel/policies	3,636.20	2,000.00	181.8%
SC2840 Parcel collection charge	5,502.68	5,506.45	99.9%
SC2860 Prop Tax Admin costs	5,313.42	5,313.42	100.0%
SC2880 Admin Services	112,105.25	132,611.00	84.5%
SC2900 Audit Costs	0.00	6,500.00	0.0%
SC3070 LAFCO fees	668.76	7,950.00	8.4%
Total 52360 Special Services	127,226.31	159,880.87	79.6%
52370 Professional Services	5,580.00	5,000.00	111.6%
52390 County Services	3,038.48	3,000.00	101.3%

**Newcastle Fire Protection District
Revenue and Expense Report
Fiscal Year 2022/2023**

	<u>Jul 1, '22 - May 1...</u>	<u>Budget</u>	<u>% of Budget</u>
52460 Small Tools, Accessories	0.00	2,000.00	0.0%
52570 Publications Legal Notice	0.00	150.00	0.0%
52580 Special District Expense	2,475.00	3,400.00	72.8%
52800 Utilities	23,133.32	16,065.00	144.0%
53190 Taxes and Assessments	3.77	0.00	100.0%
53210 Cal Fire grant	2,705.51	0.00	100.0%
Total EXPENSES	<u>266,282.39</u>	<u>251,320.87</u>	<u>106.0%</u>
54440 Fixed Assets Blding/Loan	173,964.63	125,514.00	138.6%
Payroll Expenses			
51010 Salaries & Wages	287,648.05	437,600.00	65.7%
51030 Extra Help JOA staffing	<u>4,931.18</u>	<u>0.00</u>	<u>100.0%</u>
Total 51030 Extra Help	4,931.18	0.00	100.0%
51040 Overtime Call Back	77,738.05	75,000.00	103.7%
51220 Payroll Tax	28,366.45	35,500.00	79.9%
51310 Employee Group Insurance	36,489.35	51,160.00	71.3%
51360 Workers Comp Insurance	<u>32,921.00</u>	<u>43,896.00</u>	<u>75.0%</u>
Total Payroll Expenses	<u>468,094.08</u>	<u>643,156.00</u>	<u>72.8%</u>
Total Expense	<u>908,341.10</u>	<u>1,019,990.87</u>	<u>89.1%</u>
Net Income	<u><u>-118,271.74</u></u>	<u><u>-52,643.36</u></u>	<u><u>224.7%</u></u>

Newcastle Fire Protection District
Check Detail
April 15 through May 10, 2023

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
04/30/2023		Service Charge	US Bank Checking	
		Service Charge	Bank charges	-6.00
TOTAL				-6.00
04/19/2023	Kaiser		US Bank Checking	
04/19/2023			51310 Employee Group Insur...	-1,917.92
TOTAL				-1,917.92
05/05/2023	Auburn Tire Service		US Bank Checking	
05/05/2023		Tire repair	E41 2004 HME	-50.31
TOTAL				-50.31
05/05/2023	Dawson Oil Company		US Bank Checking	
05/05/2023			52170 Fuels & Lubricants	-1,005.97
TOTAL				-1,005.97
05/05/2023	ISU Insurance General Li...		US Bank Checking	
05/05/2023			52080 General Liability Ins	-10,381.00
TOTAL				-10,381.00
05/05/2023	Kaiser		US Bank Checking	
05/05/2023			51310 Employee Group Insur...	-1,917.92
TOTAL				-1,917.92
05/05/2023	Life Assist Inc		US Bank Checking	
05/05/2023		Gloves	52220 Gases, medical	-134.06
TOTAL				-134.06
05/05/2023	Napa Auto Parts		US Bank Checking	
05/05/2023			Supplies	-23.90
TOTAL				-23.90
05/05/2023	PG&E		US Bank Checking	
05/05/2023			Electricity 9350 OSH	-571.87
TOTAL				-571.87
05/05/2023	Stryker Sales Corp		US Bank Checking	
05/05/2023		Lucas device wi...	Small Equipment	-28,315.98
TOTAL				-28,315.98

Newcastle Fire Protection District
Check Detail
April 15 through May 10, 2023

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
05/05/2023	UL LLC		US Bank Checking	
05/05/2023		Ladder testing	Small Equipment	-278.40
TOTAL				-278.40
05/05/2023	United Healthcare		US Bank Checking	
05/05/2023			51310 Employee Group Insur...	-118.40
TOTAL				-118.40
05/05/2023	US Bank		US Bank Checking	
05/05/2023		Astound, Lunat...	Phone/Cable/Internet	-515.05
		9350 OSH	Pest control	-102.00
		Bracing	52180 Building maintenance	-53.88
		Fire code book ...	52060 Station/Household Exp...	-1,177.54
TOTAL				-1,848.47

Newcastle Fire Development Fees
Revenue & Expense
July 1, 2022 through May 10, 2023

	<u>Jul 1, '22 - ...</u>	<u>Budget</u>	<u>% of Budget</u>
Income			
Income Mitigation Fees			
42010 Investment Income	978.42	750.00	130.5%
46440 Mitigation Fees	100,289.64	75,435.00	132.9%
Interim Loan proceeds	51,919.46	52,000.00	99.8%
Total Income Mitigation Fees	<u>153,187.52</u>	<u>128,185.00</u>	<u>119.5%</u>
Total Income	153,187.52	128,185.00	119.5%
Expense			
54440 Fixed Assets (Buildings)			
41-01 Construction	27,744.74	27,745.00	100.0%
41-02 Administration and Legal	30,000.00	30,000.00	100.0%
41-04 Equipment	69,959.75	62,910.00	111.2%
41-06 Other Architect/Engineer	22,209.55	22,210.00	100.0%
41-10 Project Manager-inspect	7,650.00	7,650.00	100.0%
Total 54440 Fixed Assets (Buildings)	<u>157,564.04</u>	<u>150,515.00</u>	<u>104.7%</u>
54460 Fixed Assets (Equipment)			
53040 Principal	27,035.59	27,036.00	100.0%
53080 Interest	2,144.28	2,144.00	100.0%
Total 54460 Fixed Assets (Equipment)	<u>29,179.87</u>	<u>29,180.00</u>	<u>100.0%</u>
Total Expense	<u>186,743.91</u>	<u>179,695.00</u>	<u>103.9%</u>
Net Income	<u><u>-33,556.39</u></u>	<u><u>-51,510.00</u></u>	<u><u>65.1%</u></u>

Newcastle Fire Development Fees
Transaction Detail By Account
 July 1, 2022 through May 10, 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
54440 Fixed Assets (Buildings)					
41-01 Construction					
01/11/2023	Nov/D...	CNW Construct...	Shortfall in interim loan	6,814.71	6,814.71
02/08/2023	#13 re...	CNW Construct...	Shortfall in USDA loan	20,930.03	27,744.74
Total 41-01 Construction				27,744.74	27,744.74
41-02 Administration and Legal					
02/20/2023	306712	KMTG	USDA loan	30,000.00	30,000.00
Total 41-02 Administration and Legal				30,000.00	30,000.00
41-04 Equipment					
02/24/2023	Down ...	Weidner Fire	Down payment for exhaust ...	14,135.00	14,135.00
02/24/2023	2223036	Placer County ...	Radio and alerting system	12,868.36	27,003.36
03/20/2023	65407	Weidner Fire	Exhaust install final payment	19,774.39	46,777.75
04/26/2023	41823	PCWA	Landscape water meter	23,182.00	69,959.75
Total 41-04 Equipment				69,959.75	69,959.75
41-06 Other Architect/Engineer					
07/25/2022	29	Youngdahl	Youngdahl 77732	19,062.05	19,062.05
08/16/2022	30	Youngdahl	Youngdahl 78253	3,147.50	22,209.55
Total 41-06 Other Architect/Engineer				22,209.55	22,209.55
41-10 Project Manager-inspect					
07/31/2022	33	Tricorp Group	July 22 45 hrs	7,650.00	7,650.00
Total 41-10 Project Manager-inspect				7,650.00	7,650.00
Total 54440 Fixed Assets (Buildings)				157,564.04	157,564.04
TOTAL				157,564.04	157,564.04

REQUEST FOR A WAIVER OF MEASURE B

We would like the Newcastle Fire Board to review the Direct Charge on our Property Tax Bill for Measure B 2012.

This property is unusable and is surrounded on three sides by private properties. The entrance and exit to this parcel is only through the parcel on which our home is located.

We have explored the idea of trying to combine the two parcels together, but the cost was too prohibitive for our fixed retirement income.

The Parcel will not be sold by us and all taxes have been paid.

We drilled 2 wells on it and did not get water.

The property is bordered on 3 sides by private properties and only access is through the parcel in which our home is located.

We are paying twice as much as a 5 acre parcel.

When we purchased this property in 1962, we never realized how this would impact us in our senior years and to combine the parcels is too costly, on our fixed income.

Judy Dawson



NEWCASTLE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

Lawrence Bettencourt, Jonita Elder, Robin Enos, James Heisterkamp, William Kahrl, Fire Chief Ian Gow

RESOLUTION No. 23-04 ADJUSTMENT OF SPECIAL TAX MEASURE "B" BY A 3% COST OF LIVING INCREASE FOR TAX YEAR 2023-2024

WHEREAS, on November 10, 2011 the Governing Body of this District did pass resolution number 2011-11-1-B which placed on the ballot for March 6, 2012 a measure creating a special tax, hereinafter called **SPECIAL TAX**, and

WHEREAS, said measure was titled "**MEASURE B**" and did set forth the terms and conditions of a special tax to be assessed to parcels of property within the Newcastle Fire District, and

WHEREAS, said resolution was approved by the voters as required by law at the election on March 6, 2012, and

WHEREAS, pursuant to Section 8 of said **SPECIAL TAX** the amount of said tax may be adjusted annually pursuant to the Consumer Price Index, and

WHEREAS, the Governing Body of this District has determined that it is necessary to adjust said tax to reflect an increase in the cost of living as indicated by the Consumer Price Index, or by 3% whichever is less, said adjustment to begin on July 1, 2023, and

WHEREAS, the Consumer Price Index as set forth in Section 8 of the **SPECIAL TAX** has been determined and indicates an increase of 3%.

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of this District does hereby adjust the **SPECIAL TAX** for Measure B by an amount of plus 3% to be effective upon passage of this resolution.

APPROVED, PASSED AND ADOPTED by the Board of Directors of the Newcastle Fire Protection District at a Regular Meeting on this 17th day of May, 2023, by the following vote on roll call:

AYES:

NOES:

ABSENT:

APPROVED: _____
William Kahrl, President

ATTEST: _____
Jonita Elder, Vice-President



NEWCASTLE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

Lawrence Bettencourt, Jonita Elder, Robin Enos, James Heisterkamp, William Kahr, Fire Chief Ian Gow

RESOLUTION No. 23-05 ADJUSTMENT OF SPECIAL TAX MEASURE "F" BY A 4.9% COST OF LIVING INCREASE FOR TAX YEAR 2023-2024

WHEREAS, on February 13, 1997 the Governing Body of this District did pass resolution number 213-97 which placed on the ballot for June 3, 1997 a measure creating a special tax, hereinafter called **SPECIAL TAX**, and

WHEREAS, said measure was titled "**MEASURE F**" and did set forth the terms and conditions of a special tax to be assessed to parcels of property within the Newcastle Fire District, and

WHEREAS, said resolution was approved by the voters as required by law at the election on June 3, 1997, and

WHEREAS, pursuant to Section XI of said **SPECIAL TAX** the amount of said tax may be adjusted annually pursuant to the Consumer Price Index, and

WHEREAS, the Governing Body of this District has determined that it is necessary to adjust said tax to reflect an increase in the cost of living as indicated by the Consumer Price Index, said adjustment to begin on July 1, 2022, and

WHEREAS, the Consumer Price Index as set forth in Section XI of the **SPECIAL TAX** has been determined and indicates an increase of 4.9%.

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of this District does hereby adjust the **SPECIAL TAX** for Measure F by an amount of plus 4.9% to be effective upon passage of this resolution.

APPROVED, PASSED AND ADOPTED by the Board of Directors of the Newcastle Fire Protection District at a Regular Meeting on this 17th day of May, 2023, by the following vote on roll call:

AYES:

NOES:

ABSENT:

APPROVED: _____

William Kahr, President

ATTEST: _____

Jonita Elder, Vice-President



NEWCASTLE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

Lawrence Bettencourt, Jonita Elder, Robin Enos, James Heisterkamp, William Kahrl, Fire Chief Ian Gow

RESOLUTION NO. 23-06 REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR TAX YEAR 2023-2024

TAX CODE NUMBER: 70400

DIRECT CHARGE NAME: MEASURE F

TAX CODE NUMBER: 70401

DIRECT CHARGE NAME: MEASURE B

Whereas, the Newcastle Fire Protection District (hereinafter "District") requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to Measure B, voted on and passed by the registered voters of the District, and

Whereas, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board of District that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the charges on behalf of District.
4. In consideration for the County's collection of the charge through the County's property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the District's charges, and that District will not refer such persons to County officers and employees for response.
6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

APPROVED, PASSED AND ADOPTED by the Board of Directors of the Newcastle Fire Protection District at a Regular Meeting on this 17th day of May, 2023, by the following vote on roll call:

AYES:

NOES:

ABSENT:

APPROVED: _____
William Kahrl, President

ATTEST: _____
Jonita Elder, Vice-President

Newcastle Fire Protection District
Proposed Amended budget Fiscal Year 2022/2023

	As of 5/5/23	Budget	% of Budget	Amended budget	
REVENUE					
47010 Donations	3,101.41	0.00	100.0%	3,101.41	
Property Taxes					
40010 Current Secured Property	163,425.39	297,084.13	55.01%	297,084.13	
40020 Property Tax impounds	31.38	0.00	100.0%	31.38	
40040 Railroad Unitary Property	157.61	286.57	55.0%	286.57	
40050 Unitary Property	3,958.90	6,921.26	57.2%	6,921.26	
40060 Current Unsecured	6,268.92	6,363.97	98.51%	6,363.97	
40090 Delinquent Unsecured	55.29	50.00	110.58%	55.29	
40100 Current Supplemental Prop	5,097.59	7,780.00	65.52%	7,780.00	
40110 Delinquent Supplemental	22.12	0.00	100.0%	22.12	
Total Property Taxes	<u>179,017.20</u>	<u>318,485.93</u>	<u>56.21%</u>	<u>318,544.72</u>	
40180 Other Taxes					
40180 Other Taxes Measure B	202,069.50	367,399.08	55.0%	367,399.08	
40180 Other Taxes Measure F	100,955.28	183,246.40	55.09%	183,246.40	
Total 40180 Other Taxes	<u>303,024.78</u>	<u>550,645.48</u>	<u>55.03%</u>	<u>550,645.48</u>	
42010 Investment Income	2,184.00	500.00	436.8%	2,500.00	Increased rate
44350 State Homeowners Relief	875.46	1,716.10	51.02%	1,716.10	
45010 Grants: UAIC	100,000.00	0.00	100.0%	100,000.00	
EMS Fund, CalFire, Sac City				34,620.00	Lucas, TIC, Gear
46090 Planning, pre-development	222.15	0.00	100.0%	222.15	
46350 Fire Services					
Fire Recovery	1,088.28	2,000.00	54.41%	1,500.00	
Strike Team deployments	82,855.59	80,000.00	103.57%	85,000.00	Prepositioning
Total 46350 Fire Services	<u>83,943.87</u>	<u>82,000.00</u>	<u>102.37%</u>	<u>86,500.00</u>	
46360 Other Fees and Charges					
Fire Code Compliance Inspection	10,375.00	12,000.00	86.46%	12,000.00	
Total 46360 Other Fees and Charges	<u>10,375.00</u>	<u>12,000.00</u>	<u>86.46%</u>	<u>12,000.00</u>	
48030 Miscellaneous					
Reimburse/construction loan	104,568.91	0.00	100.0%	104,568.91	
48030 Miscellaneous - Other	2,756.58	2,000.00	137.83%	2,756.58	
Total 48030 Miscellaneous	<u>107,325.49</u>	<u>2,000.00</u>	<u>5,366.28%</u>	<u>107,325.49</u>	
Total REVENUE	<u>790,069.36</u>	<u>967,347.51</u>	<u>81.67%</u>	<u>1,217,175.35</u>	

**Newcastle Fire Protection District
Proposed Amended budget Fiscal Year 2022/2023**

	As of 5/5/23	Budget	% of Budget	Amended budget	
EXPENSES					
52030 Fire Protective clothing	1,540.84	6,000.00	25.68%	6,000.00	
52040 Communication Services	1,217.32	3,000.00	40.58%	3,000.00	
52060 Station/Household Expense	3,974.93	3,000.00	132.5%	4,200.00	
52080 General Liability Ins	25,547.00	14,325.00	178.34%	25,547.00	JPRIMA 32,410
52160 Equipment Maintenance					
E41 2004 HME	18,716.82	0.00	100.0%	0.00	
Supplies	200.06	0.00	100.0%	0.00	
Small Equipment	4,485.72	0.00	100.0%	0.00	
Batt 41 2007 Ford	607.03	0.00	100.0%	0.00	
Brush 41 2014 Freightliner	615.98	0.00	100.0%	0.00	
52160 Equipment Maintenance - Other	0.00	15,000.00	0.0%	26,000.00	
Total 52160 Equipment Maintenance	24,625.61	15,000.00	164.17%	26,000.00	
52170 Fuels & Lubricants	9,497.26	12,500.00	75.98%	12,500.00	
52180 Building maintenance	4,484.59	2,000.00	224.23%	4,650.00	
52220 Gases, medical	675.80	1,000.00	67.58%	1,000.00	
52260 Miscellaneous Expense					
Miscellaneous expenses	640.44	0.00	100.0%	0.00	
Strike Team expenses	301.63	0.00	100.0%	0.00	
Bank charges	47.00	0.00	100.0%	0.00	
52260 Miscellaneous Expense - Other	0.00	3,000.00	0.0%	2,000.00	
Total 52260 Miscellaneous Expense	989.07	3,000.00	32.97%	2,000.00	
52330 General Office					
SC2660 Recording Secretary	750.00	0.00	100.0%	0.00	
SC2660 Supplies	385.58	0.00	100.0%	0.00	
SC2660 Website Maintenance	110.00	0.00	100.0%	0.00	
52330 General Office - Other	0.00	2,000.00	0.0%	3,250.00	Computer/printer
Total 52330 General Office	1,245.58	2,000.00	62.28%	3,250.00	
52360 Special Services					
SC2820 Personnel/policies	3,636.20	2,000.00	181.81%	3,636.00	
SC2840 Parcel collection charge	5,502.68	5,506.45	99.93%	5,503.00	
SC2860 Prop Tax Admin costs	5,313.42	5,313.42	100.0%	5,313.42	
SC2880 Admin Services					

Newcastle Fire Protection District
Proposed Amended budget Fiscal Year 2022/2023

	As of 5/5/23	Budget	% of Budget	Amended budget
Admin services	111,480.25	0.00	100.0%	156,655.00
Fire Code Inspection Fees	625.00	0.00	100.0%	625.00
SC2880 Admin Services - Other	0.00	132,611.00	0.0%	
Total SC2880 Admin Services	112,105.25	132,611.00	84.54%	157,280.00
SC2900 Audit Costs	0.00	6,500.00	0.0%	6,500.00
SC3070 LAFCO fees	668.76	7,950.00	8.41%	670.00 Actual
Total 52360 Special Services	127,226.31	159,880.87	79.58%	178,902.42
52370 Professional Services	5,580.00	5,000.00	111.6%	5,580.00
52390 County Services	3,038.48	3,000.00	101.28%	3,038.00
52460 Small Tools, Accessories	0.00	2,000.00	0.0%	3,305.00 Gear racks
52570 Publications Legal Notice	0.00	150.00	0.0%	150.00
52580 Special District Expense				
SC3900 Precinct Costs	500.00	500.00	100.0%	500.00
SC4000 Education & Training	1,400.00	2,000.00	70.0%	2,000.00
SC4050 Commission Reimburse	575.00	900.00	63.89%	900.00
Total 52580 Special District Expense	2,475.00	3,400.00	72.79%	3,400.00
52800 Utilities				
9350 State Hwy propane	2,111.51	0.00	100.0%	2,112.00
Phone/Cable/Internet	4,864.22	2,000.00	243.21%	6,000.00
Pest control	612.00	380.00	161.05%	816.00
Sewer				
Sewer 9350 OSH	1,452.53	0.00	100.0%	2,076.00
Sewer - Other	810.00	1,080.00	75.0%	1,080.00
Total Sewer	2,262.53	1,080.00	209.49%	3,156.00
Garbage collection				
Garbage 9350 OSH	448.24	0.00	100.0%	448.24 Actual
Garbage collection - Other	621.18	825.00	75.3%	621.18
Total Garbage collection	1,069.42	825.00	129.63%	1,069.42
Water				
Water 9350 OSH	754.10	0.00	100.0%	1,030.00
Water - Other	459.99	600.00	76.67%	540.00
Total Water	1,214.09	600.00	202.35%	1,570.00
Electricity/gas				

**Newcastle Fire Protection District
Proposed Amended budget Fiscal Year 2022/2023**

	As of 5/5/23	Budget	% of Budget	Amended budget	
Electricity 9350 OSH	2,872.06	0.00	100.0%	4,500.00	
Electricity/gas - Other	8,127.49	11,180.00	72.7%	8,950.00	
Total Electricity/gas	10,999.55	11,180.00	98.39%	13,450.00	
Total 52800 Utilities	23,133.32	16,065.00	144.0%	28,173.42	
53190 Taxes and Assessments	3.77	0.00	100.0%	0.00	
53210 Cal Fire grant	2,705.51	0.00	100.0%	8,836.00	Total grant
Total EXPENSES	237,960.39	251,320.87	94.68%	319,531.84	
54440 Fixed Assets Blding/Loan	173,964.63	125,514.00	138.6%	173,965.00	
54450 Fire Equipment				30,200.00	Lucas TIC
Payroll Expenses					
51010 Salaries & Wages					
Strike team salaries	0.00	30,000.00	0.0%	30,000.00	
51010 Salaries & Wages - Other	287,648.05	407,600.00	70.57%	387,600.00	
Total 51010 Salaries & Wages	287,648.05	437,600.00	65.73%	417,600.00	March #s
51030 Extra Help					
JOA staffing	4,931.18	0.00	100.0%	5,250.00	
Total 51030 Extra Help	4,931.18	0.00	100.0%	5,250.00	
51040 Overtime Call Back	77,738.05	75,000.00	103.65%	92,500.00	
51220 Payroll Tax	28,366.45	35,500.00	79.91%	37,750.00	
51310 Employee Group Insurance	36,489.35	51,160.00	71.32%	51,160.00	
51360 Workers Comp Insurance	32,921.00	43,896.00	75.0%	48,600.00	21/22 adjustment
Total Payroll Expenses	468,094.08	643,156.00	72.78%	652,860.00	
Total Expense	880,019.10	1,019,990.87	86.28%	1,176,556.84	
Net Revenue	-89,949.74	-52,643.36	170.87%	40,618.51	

NEWCASTLE FIRE PROTECTON DISTRICT
PROPOSED AMENDED MITIGATION BUDGET FY 2022/2023

	<u>As of 5/11/23</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Amended</u>
Revenue Mitigation Fees				
42010 Investment Income	978.42	750.00	130.46%	1,000.00
46440 Mitigation Fees	100,289.64	75,435.00	132.95%	100,290.00
Interim Loan proceeds	51,919.46	52,000.00	99.85%	52,000.00
Total Revenue Mitigation Fees	<u>153,187.52</u>	<u>128,185.00</u>	<u>119.51%</u>	<u>153,290.00</u>
Expense				
54440 Fixed Assets (Buildings)				
41-01 Construction	27,744.74	27,745.00	100.0%	27,745.00
41-02 Administration and Le	30,000.00	30,000.00	100.0%	30,000.00
41-04 Equipment	69,959.75	62,910.00	111.21%	69,960.00
41-06 Other Architect/Engine	22,209.55	22,210.00	100.0%	22,210.00
41-10 Project Manager-inspe	7,650.00	7,650.00	100.0%	7,650.00
Total 54440 Fixed Assets (Building	<u>157,564.04</u>	<u>150,515.00</u>	<u>104.68%</u>	<u>157,565.00</u>
54460 Fixed Assets (Equipment)				
53040 Principal	27,035.59	27,036.00	100.0%	27,036.00
53080 Interest	2,144.28	2,144.00	100.01%	2,144.00
Total 54460 Fixed Assets (Equipm	<u>29,179.87</u>	<u>29,180.00</u>	<u>100.0%</u>	<u>29,180.00</u>
Total Expense	186,743.91	179,695.00	103.92%	186,745.00
Net Revenue	<u><u>-33,556.39</u></u>	<u><u>-51,510.00</u></u>	<u><u>65.15%</u></u>	<u><u>-33,455.00</u></u>