



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, September 20, 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/u/kTxrun2H0](https://us02web.zoom.us/j/7699308229)

1. **CALL MEETING TO ORDER:** Pledge of Allegiance
2. **APPROVAL OF AGENDA:**
3. **APPROVAL OF MINUTES:** August 16, 2023 regular Meeting
4. **BILL APPROVAL AND FINANCIAL REPORT:** August/September 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) Inter-district Cooperation Ad-hoc Committee (Chair Kahrl and VC Elder).
10. **INFORMATIONAL AND DISCUSSION ITEMS:**
 - (A)
11. **ACTION ITEMS REQUIRE A VOTE BY ROLL CALL**
 - (A) Consider and approve the second reading of the audit for Fiscal Year 2021-2022 prepared by Smith & Newell CPAs.
 - (B) Consider and adopt Resolution No. 2023-10 approving the Final Budget for Fiscal Year 2023-2024
 - (C) Presentation of a letter from the Board to Robin Enos on his retirement from his duties as a Director of the Newcastle Fire Protection District.
12. **DIRECTORS REPORTS:**
13. **MEETING ADJOURNED:**

Next Board meeting: October 18, 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.

Newcastle Fire Protection District
Minutes of Regular Board of Directors Meeting
August 16, 2023
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.
- d. Chief Gow, Chief D'Ambrogi, District Manager Lofrano and BC Williamson were present.

2. Approval of Agenda

- a. Secretary Heisterkamp amended Item 11B, the District Audit, to first reading and changed it to an information item - 10B.
- b. Director Bettencourt made a motion to approve the agenda as amended. Director Enos seconds the motion. Motion carries unanimously via roll call vote (5/0).

3. Approval of Minutes

- a. VC Elder made a motion to approve the minutes of the July 19th regular meeting as presented. Secretary Heisterkamp seconds the motion. Motion carries unanimously via roll call vote (5/0).

4. Approval of Financial Report

- a. VC Elder made a motion to approve the financial report as presented by Chief Gow. Secretary Heisterkamp seconds the motion. Motion carries unanimously via roll call vote (5/0). The Board welcomed Chief Gow back to his duties.

5. Correspondence

- a. None

6. Public Comment

- a. Jon Anacker
 - i. Thanked Chief D'Ambrogi for his time as acting Chief and welcomed Chief Gow back.
 - ii. Mr. Anacker is back on his feet and managed to weed eat his property.
 - iii. His son is Assistant General Manager at the Roseville Costco.

7. Chief's Report

- a. Chief Gow reporting:
 - i. Things have been hectic getting caught up. He appreciated staff for stepping up in his absence.
 - ii. District Manager Lofrano is retiring at the end of the year.
 - iii. Placer Hills Fire Board will be discussing Chief Gow's position at their next board meeting.
 - iv. Auburn City signed the Joint Operations Agreement for shared staffing. Auburn City's Fire Chief is on administrative leave. An Auburn City Battalion Chief has accepted a position with Rocklin leaving only 2 Battalion Chiefs. Chief Gow has offered them any assistance they may need.
 - v. Chiefs Gow and D'Ambrogi met with Chief Duerr from South Placer, Sheriff Woo and Undersheriff Wright to discuss the Tablet Command system. Rocklin Fire Chief Williams is working on a CAD to CAD connection.
 - vi. South Placer has a committee working on funding opportunities from the County and State. LAFCO is looking at the consolidation process between South Placer and Loomis. The Municipal Services Review will hopefully be completed by the end of the year.
 - vii. Dennis Martin is the new Fire Chief for Foresthill. He is in favor of consolidations. He is concerned about Battalion Chief Coverage.
- b. Chief D'Ambrogi reporting:

- i. Inspected 1 single family dwelling and 2 rough hydros. Working on a lot split on Ralston Lane. Residents on Whittington Dr. are working towards becoming a “Firewise Community”.
 - ii. The Board of Supervisors approved the Project 8 Winery. The winery is moving forward quickly and is putting in a water system.
 - iii. Chair Kahrl attended the County’s presentation on the rezoning program to allow higher residential densities for parcels.
 - c. Battalion Chief Williamson reporting:
 - i. Finished inspecting the educational facilities and most of the commercials.
 - ii. 57 calls for the month, 12 mutual aids given, 3 mutual aids received. Many of the mutual aid calls were to assist Calfire.
 - iii. Engine 41 is back in service.
 - iv. The irrigation system at the station has been repaired.
 - v. Staff is looking into lithium battery training.

8. Newcastle Professional Firefighter’s Association

- i. Captain Shaw and Engineer Knuckles assisted Local 3800’s soda booth at the fair in Grass Valley.

9. Board Committee Reports

- a. Building Committee report on the new fire station.
 - i. Director Bettencourt reporting:
 - 1. Chief Nelson got the parking lot at Monroe Transmission sealed and striped for \$1,400.
 - 2. The transformer is scheduled to be removed in September and then we can fill the hole.
- b. Inter-district Cooperation Ad-hoc Committee.
 - i. No movement is anticipated until the MSR is complete.

10. Informational/Non-Action Items

- a. Review the Brown Act Changes that went into effect January 1, 2023.
 - i. Chairman Kahrl reported that no board member was in violation of the Brown Act.
 - ii. Director Enos is resigning from the Board. His last meeting will be in September.
- b. First reading of the Audit for Fiscal Year 2021-2022.
 - i. Secretary Heisterkamp reported that staff requested clarification on the construction expenditures on page 8. He requested that the revenues for the measures be broken out. The audit will be an action item next month.

11. Action Items

- a. Public Hearing to consider updating the Fire Facility Impact and Mitigation Fee Schedule and to adopt Resolution No. 2023-09 increasing the fee to from \$1.21 to \$1.32 per square foot.
 - i. The district has the ability to increase the Mitigation fees annually. Chief D’Ambrogi recommended starting this process in February or March so that new fees would go into effect in July for the new fiscal year.
 - ii. Chair Kahrl opened the Public Hearing to consider the study and fee schedule. There were no comments and the Public Hearing was closed.
 - iii. Director Bettencourt made a motion to approve the Fire Facility Impact Study and Fee schedule. VC Elder seconds the motion. Motion carries unanimously via roll call vote (5/0).

The open meeting was adjourned and the Board went into Closed Session at 7:13 pm.

- b. **CLOSED SESSION:** Pursuant to California Government Code § 54957.6(a) LABOR NEGOTIATIONS; Discussion of a side letter to the memorandum of understanding (MOU) with Nevada County Professional Firefighters, Local 3800. District negotiators: Directors Enos and Heisterkamp;
 - i. The open meeting was reconvened at 7:22 pm.

- ii. Director Heisterkamp reported that the Board reviewed the side letter to the MOU regarding a paramedic stipend for qualified Newcastle staff when working at an ALS agency.
- c. Consider and approve a side letter to the MOU with Nevada County Professional Firefighters, Local 3800 for the term of July 1, 2023 through June 30, 2024 approving a paramedic stipend for qualified employees working through the Joint Operations Agreement at an Agency that provides Advanced Life Support services.
 - i. Secretary Heisterkamp made a motion to approve the side letter to the MOU with L3800 as presented. Director Enos seconds the motion. Motion carries unanimously via roll call vote (5/0).

12. Director's Reports – no report

13. Chairman Kahrl adjourned the meeting at 7:25 p.m.

Respectfully Submitted:



Gillian Lofrano, Recording Secretary

Approved

Newcastle Fire General Fund
Revenue and Expense Report
Fiscal Year 2023/2024

	<u>Jul 1 - Sep 17, 23</u>	<u>Budget</u>	<u>% of Budget</u>
Income			
REVENUE			
Property Taxes	130.39	333,398.00	0.0%
40180 Other Taxes			
40180 Other Taxes Measure B	0.00	378,421.00	0.0%
40180 Other Taxes Measure F	0.00	192,225.00	0.0%
Total 40180 Other Taxes	0.00	570,646.00	0.0%
42010 Investment Income	2,826.50	500.00	565.3%
44350 State Homeowners Relief	0.00	1,716.00	0.0%
45010 Grants	4,417.72	0.00	100.0%
46350 Fire Services	2,093.73	50,500.00	4.1%
46360 Other Fees and Charges	1,875.00	12,000.00	15.6%
48030 Miscellaneous	32.20	200.00	16.1%
49030 Proceeds asset sale	436,299.10	0.00	100.0%
Total REVENUE	447,674.64	968,960.00	46.2%
Total Income	447,674.64	968,960.00	46.2%
Expense			
EXPENSES			
52030 Fire Protective clothing	1,377.11	4,000.00	34.4%
52040 Communication Services	150.00	1,500.00	10.0%
52060 Station/Household Expense	256.60	2,500.00	10.3%
52080 General Liability Ins	14,686.00	32,410.00	45.3%
52160 Equipment Maintenance	6,794.07	15,000.00	45.3%
52170 Fuels & Lubricants	1,642.03	12,500.00	13.1%
52180 Building maintenance	1,873.91	3,000.00	62.5%
52220 Gases, medical	422.57	1,000.00	42.3%
52260 Miscellaneous Expense	259.35	1,000.00	25.9%
52330 General Office	2,048.65	2,500.00	81.9%
52360 Special Services	41,835.25	190,096.00	22.0%
52370 Professional Services	8,285.32	5,580.00	148.5%
52390 County Services	0.00	3,500.00	0.0%
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	0.00	3,900.00	0.0%
52800 Utilities	6,000.89	25,910.00	23.2%
Total EXPENSES	85,631.75	306,546.00	27.9%
54440 Fixed Assets Blding/Loan	0.00	118,886.00	0.0%
Payroll Expenses			
51010 Salaries & Wages	67,720.15	471,440.00	14.4%

Newcastle Fire General Fund
Revenue and Expense Report
Fiscal Year 2023/2024

	<u>Jul 1 - Sep 17, 23</u>	<u>Budget</u>	<u>% of Budget</u>
51030 Extra Help	0.00	5,250.00	0.0%
51040 Overtime Call Back	12,649.72	75,770.00	16.7%
51220 Payroll Tax	6,091.27	41,700.00	14.6%
51310 Employee Group Insurance	10,526.06	56,000.00	18.8%
51360 Workers Comp Insurance	12,164.00	49,300.00	24.7%
Total Payroll Expenses	<u>109,151.20</u>	<u>699,460.00</u>	<u>15.6%</u>
Total Expense	<u>194,782.95</u>	<u>1,124,892.00</u>	<u>17.3%</u>
Net Income	<u>252,891.69</u>	<u>-155,932.00</u>	<u>-162.2%</u>

Newcastle Fire General Fund
Check Detail
August 12 through September 15, 2023

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
08/31/2023		Service Charge	US Bank Checking	
		Service Charge	Bank charges	-6.00
TOTAL				-6.00
08/16/2023	Active911, Inc.		US Bank Checking	
08/16/2023			52040 Communication Services	-150.00
TOTAL				-150.00
08/22/2023	Principal Life		US Bank Checking	
08/22/2023			51310 Employee Group Insur...	-228.24
TOTAL				-228.24
09/05/2023	Dawson Oil Company		US Bank Checking	
09/05/2023			52170 Fuels & Lubricants	-770.52
TOTAL				-770.52
09/05/2023	Hunt Propane Inc.		US Bank Checking	
09/05/2023		185.5 galls at 2.35	9350 State Hwy propane	-435.93
TOTAL				-435.93
09/05/2023	ISU Insurance Atwood Ag...		US Bank Checking	
09/05/2023			52080 General Liability Ins	-7,343.00
TOTAL				-7,343.00
09/05/2023	Kaiser		US Bank Checking	
09/05/2023			51310 Employee Group Insur...	-2,119.93
TOTAL				-2,119.93
09/05/2023	Kronick, Moskovitz, Tied...		US Bank Checking	
09/05/2023		Covenant restriction	52370 Professional Services	-71.00
		Brown act rules	52370 Professional Services	-1,254.50
TOTAL				-1,325.50
09/05/2023	PCWA		US Bank Checking	
09/05/2023			Water	-255.98
TOTAL				-255.98
09/05/2023	PG&E		US Bank Checking	
09/05/2023			Electricity/gas	-1,167.53
TOTAL				-1,167.53

Newcastle Fire General Fund
Check Detail
August 12 through September 15, 2023

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
09/05/2023	United Healthcare		US Bank Checking	
09/05/2023			51310 Employee Group Insur...	-118.40
TOTAL				-118.40
09/05/2023	US Bank		US Bank Checking	
09/05/2023		Astound Lunatech	Phone/Cable/Internet	-778.50
		T-shirts	52030 Fire Protective clothing	-1,634.21
		Clark	Pest control	-102.00
		Mailing	SC2660 Supplies	-1.83
		Shaw, Hickok	52060 Station/Household Exp...	-123.64
TOTAL				-2,640.18
09/11/2023	Placer Hills Fire District		US Bank Checking	
09/05/2023		Headlights repair, wat...	E41 2004 HME	-623.16
		July - Sept Administr...	Admin services	-41,081.99
TOTAL				-41,705.15
09/06/2023	Life Assist Inc		US Bank Checking	
09/06/2023		Gloves	52220 Gases, medical	-134.07
TOTAL				-134.07
09/06/2023	Napa Auto Parts		US Bank Checking	
09/06/2023		Parts	E41 2004 HME	-107.84
TOTAL				-107.84
09/07/2023	Kronick, Moskovitz, Tied...		US Bank Checking	
09/07/2023		Brown Act changes a...	52370 Professional Services	-3,487.85
TOTAL				-3,487.85
09/07/2023	LN Curtis & Sons		US Bank Checking	
09/07/2023		Hurst service 742649	Small Equipment	-825.00
		MSA flow testing 742...	Small Equipment	-860.00
TOTAL				-1,685.00
09/07/2023	SPMUD		US Bank Checking	
09/07/2023			Sewer	-630.35
TOTAL				-630.35

Newcastle Fire Development Fees

Revenue & Expense

July 1 through September 17, 2023

	<u>Jul 1 - Sep 1...</u>	<u>Budget</u>	<u>% of Budget</u>
Income			
Income Mitigation Fees			
42010 Investment Income	476.01	1,000.00	47.6%
46440 Mitigation Fees	20,700.82	95,000.00	21.8%
Total Income Mitigation Fees	21,176.83	96,000.00	22.1%
Total Income	21,176.83	96,000.00	22.1%
Expense			
52260 Miscellaneous	0.00	20,000.00	0.0%
54460 Fixed Assets (Equipment)			
53040 Principal	0.00	28,087.26	0.0%
53080 Interest	0.00	1,092.61	0.0%
Total 54460 Fixed Assets (Equipme...	0.00	29,179.87	0.0%
54550 Returned payments	5,818.89	0.00	100.0%
Total Expense	5,818.89	49,179.87	11.8%
Net Income	15,357.94	46,820.13	32.8%



NEWCASTLE FIRE PROTECTION DISTRICT

PO Box 350, MEADOW VISTA, CA 95722
530-878-0405 FAX 530-878-0959 WWW.NEWCASTLEFIRE.ORG

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

RESOLUTION NO. 2023-10

A RESOLUTION ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2023-2024

WHEREAS: The Board of Directors of the Newcastle Fire Protection District is fiscally responsible for the budget for the Fire District and;

WHEREAS: The Board of Directors has reviewed and approved the Final Budget for Fiscal Year 2023-2024

NOW THEREFORE BE IT RESOLVED by the Board of Directors of the Newcastle Fire Protection District that the District Administrator is authorized and directed to file a copy of the Final Budget with the Placer County Auditor-Controller.

NOW THEREFORE BE IT FURTHER RESOLVED that the Placer County Auditor Controller is authorized and directed to input the 2023-2024 budgeted amounts for Fund FD32811, Fund FD32812 and the Debt Service Reserve Fund.

PASSED AND ADOPTED by the Board of Directors of the Newcastle Fire Protection District this twentieth day of September 2023, by the following vote on roll call:

AYES:

NOES:

ABSENT:

ABSTAIN:

Signed: _____
William Kahrl, President

Attest: _____
Jim Heisterkamp, Board Secretary

NEWCASTLE FIRE PROTECTION DISTRICT
 DRAFT FINAL BUDGET FOR FISCAL YEAR 2023/2024

GENERAL OPERATING FUNDS	Final 22-23	Actual 22-23	Prelim 23-24	Final 23-24	
REVENUE					
Property Taxes					
40010 Current Secured Property	297,084	296,264	311,938	310,213	5%
40020 Property Tax Impounds	31	31	31		
40040 Railroad Unitary Property	287	287	287	297	
40050 Unitary Property	6,921	7,073	6,921	7,370	
40060 Current Unsecured	6,364	6,316	6,364	6,720	
40070 Delinquent Secured	0	-6	0		
40090 Delinquent Unsecured	55	122	55		
40100 Current Supplemental Prop	7,780	13,666	7,780	7,597	
40110 Delinquent Supplemental	22	5	22		
Total Property Taxes	318,545	323,759	333,399	332,197	
40180 Other Taxes Measure B	367,399	367,129	378,421	379,997	3%
40180 Other Taxes Measure F	183,246	183,184	192,225	212,017	4.9%
42010 Investment Income	2,500	4,472	500	500	
44350 State Homeowners Relief	1,716	1,751	1,716	1,661	
45010 Grants	134,620	130,200			
46090 Planning, pre-development	222	444	0		
46350 Fire Services					
Fire Recovery	1,500	1,460	1,500	1,500	
Strike Team deployments	85,000	82,856	49,000	49,000	
Total 46350 Fire Services	86,500	84,315	50,500	50,500	
46360 Fire Code Inspections	12,000	13,375	12,000	12,000	
47010 Donations	3,101	3,101			
48030 Miscellaneous	107,325	3,101	200	200	
49030 Proceeds from sale of assets				436,299	
Total REVENUE	1,217,175	1,114,832	968,962	1,425,371	
EXPENSES					
52030 Fire Protective clothing	6,000	1,541	4,000	4,000	
52040 Communication Services	3,000	1,217	1,500	1,500	
52060 Station/Household Expense	4,200	4,183	2,500	2,500	
52080 General Liability Ins	25,547	25,547	32,410	32,410	JPRIMA
52160 Equipment Maintenance	26,000	26,297	15,000	15,000	New engine
52170 Fuels & Lubricants	12,500	11,351	12,500	12,500	
52180 Building maintenance	4,650	4,931	3,000	3,000	
52220 Gases, medical	1,000	676	1,000	1,000	
52260 Miscellaneous Expense	2,000	705	1,000	1,000	
52330 General Office	3,250	1,536	2,500	2,500	
52360 Special Services					
SC2820 Personnel/policies	3,636	3,636	3,700	3,700	
SC2840 Parcel collection charge	5,503	5,503	5,710	5,920	Adjusted
SC2860 Prop Tax Admin costs	5,313	5,313	5,400	5,455	County
SC2880 Admin Services	156,655	156,655	165,341	165,341	Actual
Inspection Fees reimbursement		625			
SC2900 Audit Costs	6,500	0	9,275	9,275	Single audit
SC3070 LAFCO fees	670	669	670	670	Reorg

NEWCASTLE FIRE PROTECTION DISTRICT
DRAFT FINAL BUDGET FOR FISCAL YEAR 2023/2024

GENERAL OPERATING FUNDS	Final 22-23	Actual 22-23	Prelim 23-24	Final 23-24	
Total 52360 Special Services	178,277	172,401	190,096	190,361	
52370 Professional Services	5,580	16,582	5,580	5,580	
52390 County Services	3,038	3,038	3,500	3,500	
52460 Small Tools, Accessories	3,305	3,304	2,000	2,000	
52570 Publications Legal Notice	150	0	150	150	
52580 Special District Expense					
SC3900 Precinct Costs	500	500			
SC4000 Education & Training	2,000	1,539	3,000	3,000	
SC4050 Commission Reimburse	900	750	900	900	
Total 52580 Special District Expense	3,400	2,789	3,900	3,900	
52800 Utilities					
Propane	2,112	3,843	3,500	3,500	
Phone/Cable/Internet	6,000	6,421	9,360	9,360	
Pest control	816	825	700	700	
Sewer	3,156	3,156	2,500	2,500	
Garbage collection	1,069	1,069	900	900	
Water	1,570	2,228	1,950	1,950	
Electricity/gas	13,450	12,316	7,000	7,000	
Total 52800 Utilities	28,173	29,859	25,910	25,910	1 station
53210 Cal Fire Grant	8,836	12,305			
53190 Taxes and Assessments		4			
Total EXPENSES	318,907	318,267	306,546	306,811	
54440 Fixed Assets Blding Loan	173,965	173,965	118,886	144,956	Deposit to debt
54450 Equipment	30,200	28,316			
Payroll Expenses					
51010 Salaries & Wages					
Strike team salaries	30,000	14,362	25,000	25,000	
JOA staffing					
51010 Salaries & Wages - Other	387,600	394,696	446,440	446,440	
Total 51010 Salaries & Wages	417,600	409,059	471,440	471,440	
51030 Extra Help	5,250	8,208	5,250	5,250	
51040 Overtime Call Back	92,500	104,568	75,770	75,770	
51220 Payroll Tax	37,750	38,513	41,700	47,100	
51310 Employee Group Insurance	51,160	53,223	56,000	62,200	457+benefits
51360 Workers Comp Insurance	48,600	37,625	49,300	49,300	Actual
Total Payroll Expenses	652,860	651,196	699,460	711,060	
Total Expense	1,175,932	1,171,744	1,124,892	1,162,827	
Net Revenue	41,243	-56,911	-155,930	262,544	
Beginning Fund Balance	190,740	190,740	133,829	133,829	
Ending Fund Balance	231,983	133,829	-22,102	396,373	

NEWCASTLE FIRE PROTECTION DISTRICT
MITIGATION FUND FINAL BUDGET FY 2023-2024 DRAFT

FIRE MITIGATION FUNDS	Actual		
	22/23	Prelim 23-24	Final 23-24
Revenue			
42010 Investment Income	1,421	1,000	1,000
46440 Mitigation Fees	138,038	95,000	95,000 ≈80%
Interim Loan Proceeds	51,919	0	0
Total Revenue	<u>191,378</u>	<u>96,000</u>	<u>96,000</u>
Expense			
52260 Miscellaneous		20,000	20,000 Tablet Command
54460 Fixed Assets (Equipment)	29,180	29,180	29,180 Interest and principal
54440 Fixed Assets (Building)	157,564	72,800	72,800 Deposit to debt
Total Expense	<u>186,744</u>	<u>121,980</u>	<u>121,980</u>
Net Revenue	<u>4,635</u>	<u>-25,980</u>	<u>-25,980</u>
Beginning Fund Balance	82,348	86,983	86,983
Ending Fund Balance	86,983	61,003	61,003

NEWCASTLE FIRE PROTECTION DISTRICT
DEBT SERVICE RESERVE FUND FINAL BUDGET FY 2023-2024 DRAFT

DEBT SERVICE RESERVE FUND	<u>Prelim 23-24</u> <u>Final 23-24</u>	
Revenue		
49120 Long Term Debt Proceeds	217,756	217,756
42010 Investment Income	2,000	2,000
Total Revenue	<u>219,756</u>	<u>219,756</u>
Expense		
53070 Bond Premium	60,000	60,000
53060 Bond Interest	84,956	84,956
Total Expense	<u>144,956</u>	<u>144,956</u>
Net Revenue	74,800	74,800