



NEWCASTLE FIRE PROTECTION DISTRICT

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*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: BETTENCOURT, ELDER, ENOS, HEISTERKAMP, KAHL

NOES: Ø

ABSENT: Ø

ABSTAIN: Ø

Signed: William Kahrl
William Kahrl, President

Attest: Jonita Elder
Jim Heisterkamp, Board Secretary
JONITA ELDER, VICE CHAIR

NEWCASTLE FIRE PROTECTION DISTRICT
 FINAL BUDGET FOR FISCAL YEAR 2023/2024
 BOARD APPROVED 9/20/2023

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	2,500	Increase
44350 State Homeowners Relief	1,716	1,751	1,716	1,661	County
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	107,325	200	200	
49030 Proceeds from sale of assets				436,299	
Total REVENUE	1,217,175	1,219,057	968,962	1,427,371	
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	4,000	
52080 General Liability Ins	25,547	25,547	32,410	32,410	JPRIMA
52160 Equipment Maintenance	26,000	26,297	15,000	20,000	
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	14,775	2 audits
SC3070 LAFCO fees	670	669	670	670	Reorg

NEWCASTLE FIRE PROTECTION DISTRICT
FINAL BUDGET FOR FISCAL YEAR 2023/2024
BOARD APPROVED 9/20/2023

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	195,861	
52370 Professional Services	5,580	16,582	5,580	8,500	
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	321,731	
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	1,177,747	
Net Revenue	41,243	47,313	-155,930	249,624	
Beginning Fund Balance	234,845	234,845	282,158	282,158	
Ending Fund Balance	276,088	282,158	126,228	531,782	

NEWCASTLE FIRE PROTECTION DISTRICT
 MITIGATION FUND FINAL BUDGET FY 2023-2024
 BOARD APPROVED 9/20/2023

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	191,378	96,000	96,000
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	186,744	121,980	121,980
Net Revenue	4,635	-25,980	-25,980
Beginning Fund Balance	85,521	90,156	90,156
Ending Fund Balance	90,156	64,176	64,176

NEWCASTLE FIRE PROTECTION DISTRICT
DEBT SERVICE RESERVE FUND FINAL BUDGET FY 2023-2024
BOARD APPROVED 9/20/2023

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



PLACER HILLS-NEWCASTLE-PENRYN FIRE PROTECTION DISTRICTS

STAFF REPORT

To:	Board of Directors, Newcastle Fire Protection District
From:	Finance Committee
By:	Gillian Lofrano, District Manager
Date:	September 20, 2023
Subject:	Final Budget for Fiscal Year 2023-2024

Background

The District's Preliminary Operating, Mitigation and Debt Service Fund Budgets for Fiscal Year (FY) 2024 were adopted on June 21, 2023. As required, final budgets must be adopted no later than September 30th of each year. The preliminary budgets were reviewed on September 20, 2023 by the District's Finance Committee. The following adjustments are recommended.

Discussion

The FY 2024 **operating budget** with proposed amendments is attached.

Operating revenues have been increased \$458,409 (from \$968,962 to \$1,427,371) from the preliminary budget. This increase reflects the proceeds from the sale of the old fire station and anticipated increases in interest earnings due to current market conditions. Minor adjustments were made to the final property tax revenue projections which we received from Placer County.

Operating expenses have been increased \$44,935 (from \$1,124,892 to \$1,169,827) from the preliminary budget. This increase reflects the initial USDA annual loan payment in January 2024, vehicle maintenance, auditor, legal and updated Placer County collection costs.

No amendments were proposed for the FY 2024 **mitigation and debt service budgets**.

The beginning fund balances for the operating and mitigation budgets were updated to concur with the County reports.

The Committee discussed some future needs of the district:

1. Sell existing breathing apparatus and purchase a model to standardize with neighboring agencies.
2. Seal the floor in the station
3. Install fuel tanks.

Recommendation

The Committee recommends adoption of Resolution 2023-10 which approves the **final operating, mitigation and debt service budgets** for FY 2024.