



# 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, October 18, 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/u/kTxrun2H0)

1. **CALL MEETING TO ORDER:** Pledge of Allegiance
2. **APPROVAL OF AGENDA:**
3. **APPROVAL OF MINUTES:** September 20, 2023 regular Meeting
4. **BILL APPROVAL AND FINANCIAL REPORT:** September/October 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 a request from Ms. Mahaffey-Raty to exempt Measures F and B from her property - APN 042-225-010-000.
  - (B) Consider and approve the Appropriations (GANN) limit of \$1,883,073.81 for Fiscal Year 2023-2024 prepared by the Placer County Auditor Controller.
  - (C) Consider and approve staff to submit an application for a USDA Community Facilities Grant for equipment not to exceed \$50,000 (District share 50%)
12. **DIRECTORS REPORTS:**
13. **MEETING ADJOURNED:**

***Next Board meeting: November 15, 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 Special Board of Directors Meeting  
September 20, 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 6:01 p.m.
- b. VC Elder led the flag salute.
- c. All Directors were present. Secretary Heisterkamp was present via Zoom.
- d. Chief Gow, Fire Marshal D'Ambrogi and BC Slusher were present.

**2. Approval of Agenda**

- a. VC Elder made a motion to approve the agenda as presented. Director Enos seconds the motion. Motion carries unanimously via roll call vote (5/0).

**3. Approval of Minutes**

- a. Director Bettencourt made a motion to approve the minutes of the August 16th regular meeting as presented. VC Elder 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. Director Enos seconds the motion. Motion carries unanimously via roll call vote (5/0).

**5. Correspondence**

- a. VC Elder announced that former NFPD board member, Bill Fawx has passed away aged 99.

**6. Public Comment**

- a. Jon Anacker – Reported that he was turned down by his insurance underwriter even after all the work that was done clearing his property.

**7. Chief's Report**

- a. Chief Gow reporting:
  - i. Hiring lawsuit against the fire district has been resolved.
  - ii. Re: Municipal Services Review (MSR), AP Triton will meet with command staff at the end of October.
  - iii. Met with Supervisor Jones who is very supportive of consolidation. Suggested having another open house at station 41.
    1. Director Enos reported that the date of the open house will be October 29<sup>th</sup>.
  - iv. Former Auburn Mayor, Ms. Powers is now working for Supervisor Gustafson.
  - v. Penryn is looking to purchase a new Type I engine.
  - vi. Placer Hills is having difficulty filling an Engineer/Paramedic position.
  - vii. There are 9 candidates for the Placer Hills District Manager position.
  - viii. Will possibly be the middle of 2024 before the LAFCO MSR is released.
- b. Fire Marshal D'Ambrogi Reporting:
  - i. Inspections Performed:
    1. 1 Single Family Dwelling
    2. 1 Cell Tower
    3. 1 Hydro Rough-in
    4. 2 LPG
  - ii. The old Rinky Dink building is going through a major renovation.
- c. BC Slusher Reporting:
  - i. 57 Calls for August.
    1. Provided mutual aid 10 times
    2. Received mutual aid 6 times.

**8. Newcastle Professional Firefighter's Association**

- i. No report

**9. Board Committee Reports**

- a. Building Committee report on the new fire station.
  - i. Director Bettencourt reporting:
    - 1. PG&E has to subcontract transformer work. No definitive date has been set.
- b. Inter-district Cooperation Ad-hoc Committee.
  - i. No movement is anticipated until the MSR is complete.

**10. Informational/Non-Action Items**

- a. None

**11. Action Items**

- a. Consider and approve the second reading of the audit for Fiscal Year 2021-2022 prepared by Smith & Newell CPA's.
  - i. Secretary Heisterkamp made a motion to approve the 21/22 audit as presented. VC Elder seconds the motion. Motion carries unanimously via roll call vote (5/0).
- b. Consider and adopt Resolution No. 2023-10 approving the final budget for fiscal year 2023-2024.
  - i. VC Elder made a motion to adopt Resolution No. 2023-10 as presented. Director Enos seconds the motion. Motion carries unanimously via roll call vote (5/0).
  - ii. Director Bettencourt reported that Mike Vukas from the USDA had mentioned the possibility of a 50/50 grant for the purchase and installation of fuel tanks at station 41. Director Bettencourt asked the board if anyone objected to him reaching out to Mr. Vukas to inquire. No one objected.
- 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.
  - i. Director Enos was presented with a plaque from the staff.
  - ii. Chairman Kahrl read the letter from the board aloud to everyone.

**12. Director's Reports**

- a. Director Bettencourt reported that a Little League board member at station 41 is of the impression that the fire district is making money on the fields. He let the person know that as long as the insurance is paid by the league that the fire district does not seek any type of compensation.
- b. Secretary Heisterkamp thinks the board should discuss the liability of the Chantry Hill ball fields at an upcoming board meeting.

**13. Chairman Kahrl adjourned the meeting at 7:11 p.m.**

Respectfully Submitted:

  
\_\_\_\_\_  
Patrice Metz, Recording Secretary

\_\_\_\_\_  
Approved

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

	<u>Jul 1 - Oct 10, 23</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Income</b>			
<b>REVENUE</b>			
Property Taxes	130.39	333,398.00	0.0%
<b>40180 Other Taxes</b>			
40180 Other Taxes Measure B	0.00	378,421.00	0.0%
40180 Other Taxes Measure F	0.00	192,225.00	0.0%
<b>Total 40180 Other Taxes</b>	<b>0.00</b>	<b>570,646.00</b>	<b>0.0%</b>
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%
<b>46350 Fire Services</b>			
Fire Recovery	2,093.73	1,500.00	139.6%
Strike Team deployments	17,448.02	49,000.00	35.6%
<b>Total 46350 Fire Services</b>	<b>19,541.75</b>	<b>50,500.00</b>	<b>38.7%</b>
46360 Other Fees and Charges	2,125.00	12,000.00	17.7%
48030 Miscellaneous	470.20	200.00	235.1%
49030 Proceeds asset sale	436,299.10	0.00	100.0%
<b>Total REVENUE</b>	<b>465,810.66</b>	<b>968,960.00</b>	<b>48.1%</b>
<b>Total Income</b>	<b>465,810.66</b>	<b>968,960.00</b>	<b>48.1%</b>
<b>Expense</b>			
<b>EXPENSES</b>			
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	315.53	2,500.00	12.6%
52080 General Liability Ins	14,686.00	32,410.00	45.3%
52160 Equipment Maintenance	9,780.41	15,000.00	65.2%
52170 Fuels & Lubricants	2,407.17	12,500.00	19.3%
52180 Building maintenance	2,364.71	3,000.00	78.8%
52220 Gases, medical	422.57	1,000.00	42.3%
52260 Miscellaneous Expense	287.34	1,000.00	28.7%
52330 General Office	2,048.65	2,500.00	81.9%
52360 Special Services	47,335.25	190,096.00	24.9%
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	225.00	3,900.00	5.8%
52800 Utilities	8,502.77	25,910.00	32.8%
<b>Total EXPENSES</b>	<b>98,187.83</b>	<b>306,546.00</b>	<b>32.0%</b>
54440 Fixed Assets Blding/Loan	0.00	118,886.00	0.0%

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

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	<u>Jul 1 - Oct 10, 23</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Payroll Expenses</b>			
<b>51010 Salaries &amp; Wages</b>	67,720.15	471,440.00	14.4%
<b>51030 Extra Help</b>	0.00	5,250.00	0.0%
<b>51040 Overtime Call Back</b>	12,649.72	75,770.00	16.7%
<b>51220 Payroll Tax</b>	6,091.27	41,700.00	14.6%
<b>51310 Employee Group Insurance</b>	12,874.23	56,000.00	23.0%
<b>51360 Workers Comp Insurance</b>	12,164.00	49,300.00	24.7%
<b>Total Payroll Expenses</b>	<u>111,499.37</u>	<u>699,460.00</u>	<u>15.9%</u>
<b>Total Expense</b>	<u>209,687.20</u>	<u>1,124,892.00</u>	<u>18.6%</u>
<b>Net Income</b>	<u><b>256,123.46</b></u>	<u><b>-155,932.00</b></u>	<u><b>-164.3%</b></u>

**Newcastle Fire General Fund**  
**Check Detail**  
September 16 through October 10, 2023

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
09/21/2023	Bill Kahrl		US Bank Checking	
09/21/2023			SC4050 Commission Reimbu...	-75.00
TOTAL				-75.00
09/21/2023	G&T Truck Repair, Inc.	Newcastle Fire Distr...	US Bank Checking	
09/21/2023		Fuel and air filters	Brush 41 2014 Freightliner	-293.84
TOTAL				-293.84
09/21/2023	Lawrence Bettencourt		US Bank Checking	
09/21/2023			SC4050 Commission Reimbu...	-75.00
TOTAL				-75.00
09/21/2023	Principal Life		US Bank Checking	
09/21/2023			51310 Employee Group Insur...	-228.24
TOTAL				-228.24
09/21/2023	Robin Enos		US Bank Checking	
09/21/2023			SC4050 Commission Reimbu...	-75.00
TOTAL				-75.00
10/05/2023	Dawson Oil Company	Account 42874	US Bank Checking	
10/05/2023		Account 42874	52170 Fuels & Lubricants	-765.14
TOTAL				-765.14
10/05/2023	Kaiser	5129353400	US Bank Checking	
10/05/2023		November 23	51310 Employee Group Insur...	-2,119.93
TOTAL				-2,119.93
10/05/2023	North State Tire Co.		US Bank Checking	
10/05/2023		2 new tires installed 7...	E41 2004 HME	-1,277.61
		2 new tires installed 9...	E41 2004 HME	-1,414.89
TOTAL				-2,692.50
10/05/2023	PCWA	Account # 00000863...	US Bank Checking	
10/05/2023		Account # 000008634...	Water	-255.48
TOTAL				-255.48
10/05/2023	PG&E	Account # 36308795...	US Bank Checking	
10/05/2023		Account # 363087952...	Electricity/gas	-709.47
TOTAL				-709.47

**Newcastle Fire General Fund**  
**Check Detail**  
September 16 through October 10, 2023

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
10/05/2023	Recology Auburn Placer		US Bank Checking	
10/05/2023			Garbage collection	-226.29
TOTAL				-226.29
10/05/2023	Smith & Newell CPAs		US Bank Checking	
10/05/2023		FY 21-22	SC2900 Audit Costs	-5,500.00
TOTAL				-5,500.00
10/05/2023	US Bank		US Bank Checking	
10/05/2023		Astound, verizon, lun...	Phone/Cable/Internet	-1,310.64
		Refreshments for Eno...	Miscellaneous expenses	-27.99
		Home depot tile for kit...	52180 Building maintenance	-490.80
		Amazon supplies	52060 Station/Household Exp...	-58.93
TOTAL				-1,888.36

## Newcastle Fire Development Fees

## Revenue &amp; Expense

July 1 through October 10, 2023

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	<u>Jul 1 - Oct 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	<u>23,837.14</u>	<u>95,000.00</u>	<u>25.1%</u>
Total Income Mitigation Fees	<u>24,313.15</u>	<u>96,000.00</u>	<u>25.3%</u>
Total Income	<u>24,313.15</u>	<u>96,000.00</u>	<u>25.3%</u>
Expense			
52260 Miscellaneous	0.00	20,000.00	0.0%
54460 Fixed Assets (Equipment)	0.00	29,179.87	0.0%
54550 Returned payments	<u>5,818.89</u>	<u>0.00</u>	<u>100.0%</u>
Total Expense	<u>5,818.89</u>	<u>49,179.87</u>	<u>11.8%</u>
Net Income	<u><u>18,494.26</u></u>	<u><u>46,820.13</u></u>	<u><u>39.5%</u></u>



**Newcastle Fire Development Fees**  
**July 1 through October 10, 2023**

Type	Date	Memo	Amount	Balance
<b>Income Mitigation Fees</b>				
<b>42010 Investment Income</b>				
Deposit	07/31/2023	Deposit	-172.15	-172.15
Deposit	07/31/2023	Deposit	390.21	218.06
Deposit	08/31/2023	Deposit	257.95	476.01
Total 42010 Investment Income			476.01	476.01
<b>46440 Mitigation Fees</b>				
Deposit	07/19/2023	Bevzyuk 22-02321 home	5,818.89	5,818.89
Deposit	07/19/2023	Officer 23-02530 shop patio	2,090.88	7,909.77
Deposit	07/26/2023	Castagnolo 23-03319 garage	1,452.00	9,361.77
Deposit	07/26/2023	Black 23-01112 shop	1,815.00	11,176.77
Deposit	08/03/2023	Gilmore 23-03168 Garage	1,931.16	13,107.93
Deposit	08/03/2023	Gerbel 23-02782 Addition	1,739.00	14,846.93
Deposit	08/10/2023	Bevzyuk 22-02321 replacement c...	5,853.89	20,700.82
Deposit	09/29/2023	David 23-03895 shop	3,136.32	23,837.14
Total 46440 Mitigation Fees			23,837.14	23,837.14
Total Income Mitigation Fees			24,313.15	24,313.15
<b>TOTAL</b>			<b>24,313.15</b>	<b>24,313.15</b>



# NEWCASTLE FIRE PROTECTION DISTRICT

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

916-663-3323 FAX 916-663-3907 WWW.NEWCASTLEFIRE.ORG

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

## Measure B/Measure F Appeal Form

Please complete the following information and send to Newcastle Fire Protection District, PO Box 350, Meadow Vista, CA 95722 or email to [admin@placerhillsfire.org](mailto:admin@placerhillsfire.org). Attach a copy of your property tax bill for the parcel assessment that you are appealing. If you have fully paid this assessment, please attach a document showing that your tax bill is fully paid. All appeals will be addressed at the next regular meeting of the Newcastle Fire District's Board of Directors. For more information call (530) 878-0405.

Taxpayer(s) Name: Colleen Mahaffey-Raty

Mailing Address: 2701 Rattlesnake Road Newcastle, CA 95658

Parcel Site Address: Same

Phone Number: (916) 663 - 1349 Email: [cmahaffey@ncbb.net](mailto:cmahaffey@ncbb.net)

Appeal Date 10/10/2023 Parcel Number(s) 042-225-010-000 barn

Combined Parcel Number (if applicable) 042-225-011-000 house

Tax Year 2023/2024 Taxes Paid yes / no

Reason why you are appealing the measure(s):


I did not realize that I could appeal a tax assessment, or I would have done it years ago. I do not think it is appropriate to assess a metal livestock barn at the same rate as a house. I think this should have been factored in when the tax was assessed, and an appropriate rate set then. I am requesting that the tax be removed or greatly reduced as I am also taxed for my home. The reality that I am currently paying about \$700 a year above and beyond regular property taxes to support the fire department is just too much. The two parcels cannot be sold separately.

On a side note, Rattlesnake Road could be much better protected fire wise if this department encouraged the Folsom State Park system to do some basic vegetation maintenance in the Rattlesnake Bar State Park. I have been on Rattlesnake Road for 25 years and use the park daily. Roadside vegetation has

never happened. This would be most beneficial to my area and ultimately the Auburn community.

Thank you for your consideration.

Signed



Date 10/10/23



**Placer County Assessor**  
California

## Property Information

<b>Assessor Parcel Number(APN)</b>	042-225-010-000
<b>Assessment Number</b>	042-225-010-000
<b>Tax Rate Area(TRA)</b>	056062
<b>Current Document Number</b>	2020R0059988
<b>Current Document Date</b>	6/18/2020
<b>SitusAddr</b>	2701 RATTLESNAKE RD NEWCASTLE 95658
<b>Property Type</b>	RESIDENTIAL, AUXILIARY IMP
<b>Lot Size(Acres)</b>	4.40
<b>Lot Size(SqFt)</b>	0.00
<b>Asmt Description</b>	4.4 AC POR PAR B PMOR 18 66
<b>Asmt Status</b>	ACTIVE

## Roll Values

<b>Land</b>	\$508,106
<b>Structural Imprv</b>	\$167,041
<b>Fixtures Real Property</b>	\$0
<b>Growing Imprv.</b>	\$0
<b>Total land &amp; Improvemnets</b>	\$675,147
<b>Fixtures Personal Property</b>	\$0
<b>Personal Property</b>	\$0
<b>Manufactured Homes</b>	\$0
<b>Homeowners Exemption(HOX)</b>	\$0
<b>Other Exemptions</b>	\$0
<b>Net Assessed Value</b>	\$675,147

## Building Description


<b>Building Seq. Number</b>	1
<b>Unit Seq. Number</b>	0


<b>Building Code</b>	1
<b>Current Doc Num</b>	2020R0059988
<b>Building Square Footage</b>	9275.00
<b>Number of units</b>	1
<b>Building Type</b>	Barn
<b>Garage Size</b>	0.00
<b>UnFinished Square Footage</b>	0.00
<b>Year Built</b>	1983
<b>Bedrooms</b>	0
<b>Full Baths</b>	0
<b>Half Baths</b>	0
<b>FirePlaces</b>	
<b>Pools</b>	



## Matthew R. Maynard

Assessor

 2980 Richardson Dr Auburn, CA, 95603

 530-889-4300

 [assessor@placer.ca.gov](mailto:assessor@placer.ca.gov)



**Placer County Assessor**  
California

## Property Information

<b>Assessor Parcel Number(APN)</b>	042-225-011-000
<b>Assessment Number</b>	042-225-011-000
<b>Tax Rate Area(TRA)</b>	056144
<b>Current Document Number</b>	2020R0059988
<b>Current Document Date</b>	6/18/2020
<b>SitusAddr</b>	2701 RATTLESNAKE RD NEWCASTLE 95658
<b>Property Type</b>	SINGLE FAM RES, HALF PLEX
<b>Lot Size(Acres)</b>	1.80
<b>Lot Size(SqFt)</b>	0.00
<b>Asmt Description</b>	1.8 AC POR PAR B PMOR 18 66
<b>Asmt Status</b>	ACTIVE

## Roll Values

<b>Land</b>	\$208,804
<b>Structural Imprv</b>	\$445,460
<b>Fixtures Real Property</b>	\$0
<b>Growing Imprv.</b>	\$0
<b>Total land &amp; Improvemnets</b>	\$654,264
<b>Fixtures Personal Property</b>	\$0
<b>Personal Property</b>	\$0
<b>Manufactured Homes</b>	\$0
<b>Homeowners Exemption(HOX)</b>	\$0
<b>Other Exemptions</b>	\$0
<b>Net Assessed Value</b>	\$654,264

## Building Description


<b>Building Seq. Number</b>	1
<b>Unit Seq. Number</b>	0


<b>Building Code</b>	1
<b>Current Doc Num</b>	2020R0059988
<b>Building Square Footage</b>	2931.00
<b>Number of units</b>	2
<b>Building Type</b>	Residence
<b>Garage Size</b>	550.00
<b>UnFinished Square Footage</b>	0.00
<b>Year Built</b>	0
<b>Bedrooms</b>	3
<b>Full Baths</b>	3
<b>Half Baths</b>	0
<b>FirePlaces</b>	1
<b>Pools</b>	



## Matthew R. Maynard

Assessor

 2980 Richardson Dr Auburn, CA, 95603

 530-889-4300

 [assessor@placer.ca.gov](mailto:assessor@placer.ca.gov)

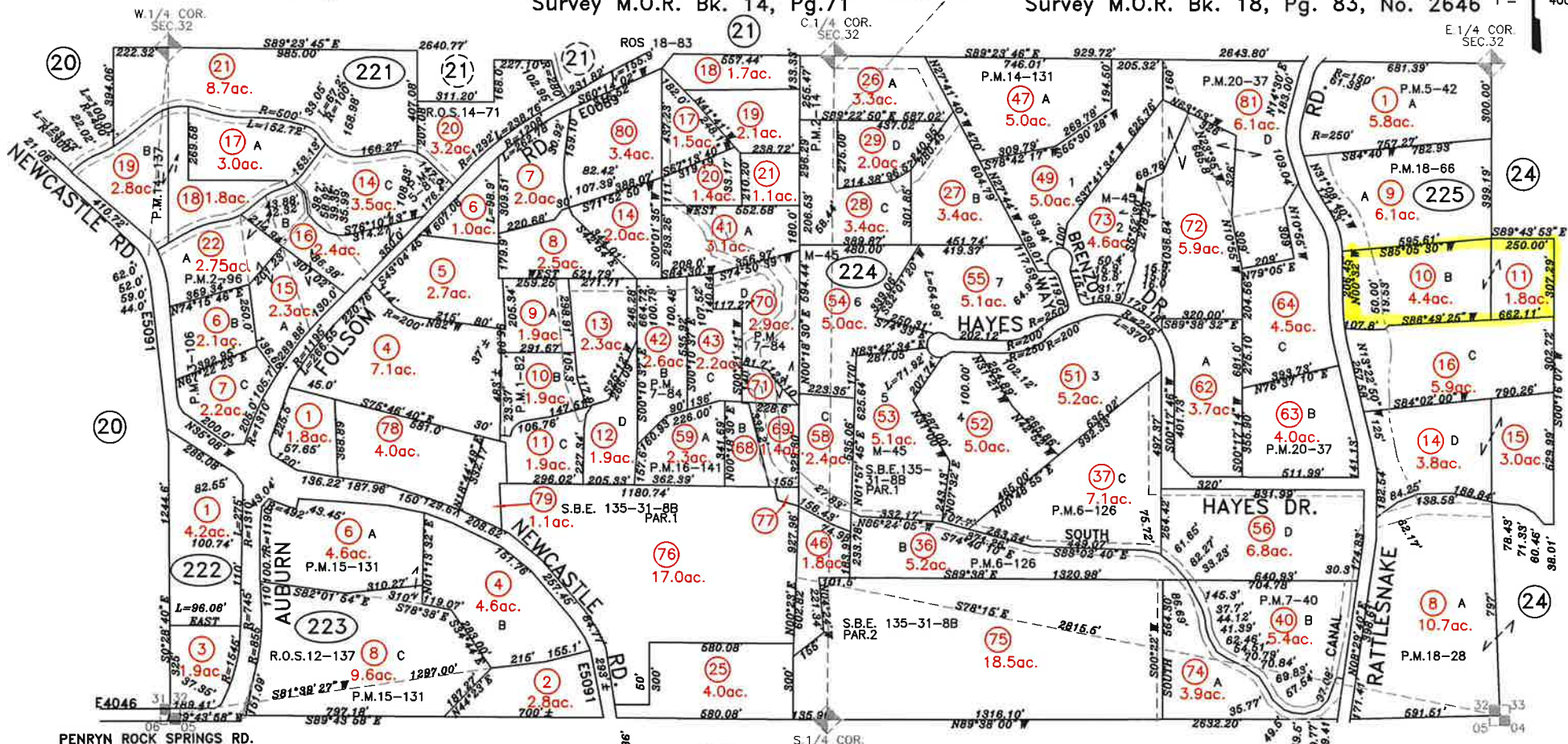
S.1/4 SEC.32, T.12N., R.8E., M.D.B.&M.

Parcel M.O.R. Bk. 16, Pg. 141, 73361  
 Parcel M.O.R. Bk. 17, Pg. 144, 73851  
 Parcel M.O.R. Bk. 18, Pg. 28, 73348  
 Parcel M.O.R. Bk. 18, Pg. 66, 73983  
 Parcel M.O.R. Bk. 20, Pg. 37, P-74239  
 Survey M.O.R. Bk. A, Pg. 32

Parcel M.O.R. Bk. 1, Pg. 82 & 86  
 Revised Parcel M.O.R. Bk. 2, Pg. 14 & 96  
 Parcel M.O.R. Bk. 3, Pg. 106  
 Parcel M.O.R. Bk. 5, Pg. 42 & 81  
 Survey M.O.R. Bk. 12, Pg. 137  
 Pickwick Hills Estates, M.O.R. Bk.M, Pg.45  
 Survey M.O.R. Bk. 14, Pg.71

Parcel M.O.R. Bk. 14, Pg. 137, 73193  
 Parcel M.O.R. Bk. 14, Pg. 131, 73246  
 Parcel M.O.R. Bk. 7, Pg. 40, 84  
 Survey M.O.R. Bk. 5, Pg. 108  
 Parcel M.O.R. Bk. 6, Pg. 126  
 Parcel M.O.R. Bk. 15, Pg. 131, P-73427  
 Survey M.O.R. Bk. 18, Pg. 83, No. 2646

1" = 400'



PENRYN ROCK SPRINGS RD.

Bk.37

08-11-2020  
 05-11-2020  
 04-23-2020  
 10-16-2014  
 02-09-2013  
 08-22-2002 JAC  
 Page Redrawn Per BaseMap Information

NOTE  
 All distances on curved lines are chord measurements.

S.1/4 COR.  
 SEC.32  
 NOTE

This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

Assessor's Map Bk.42 Pg.22  
 County of Placer, Calif.

NOTE  
 Assessor's Block Numbers Shown in Ellipses.  
 Assessor's Parcel Numbers Shown in Circles.





**MEMORANDUM**  
OFFICE OF THE  
**AUDITOR-CONTROLLER**  
COUNTY OF PLACER

DATE: **September 27, 2023**

TO: **Independent Special Districts**

FROM: **Andrew C. Sisk, Auditor-Controller** *ACS*

SUBJECT: **Limitations of Government Appropriations for FY 2022/23**

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We have measured (tested) the appropriation limit for the fiscal year ended June 30, 2023 to assist you in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution. The accompanying worksheet of the Limitations of Government Appropriations is based on actual revenues realized during the fiscal year.

If you have any questions, please contact Joe Alire at (530) 889-4198 or Darlene Justice at (530) 889-4201.

ACS:ja

Attachment

**GANN LIMIT  
NEWCASTLE FIRE DISTRICT (Fund 32811)**

1986/87 BASE YEAR LIMITATION (Prop 111 7/1/90) \$ 44,005.00

	PCI/LNRC	POP RATIO	% FACTOR	LIMITATION
1987/88	1.0350	1.0357	1.0719	47,168.96
1988/89	1.0474	1.0445	1.0940	51,602.84
1989/90	1.0520	1.0501	1.1047	57,005.66
1990/91	1.0421	1.0561	1.1006	62,740.43
1991/92	1.0414	1.0539	1.0975	68,857.62
1992/93	0.9936	1.0391	1.0324	71,088.61
1993/94	1.0272	1.0379	1.0661	75,787.57
1994/95	1.0071	1.0320	1.0393	78,766.02
1995/96	1.0472	1.0415	1.0907	85,910.10
<b>1995/96 Jurisdictional Change</b>				<b>33,118.00</b>
<b>1995/96 Adjusted Limitation</b>				<b>119,028.10</b>
1996/97	1.0467	1.0321	1.0803	128,586.06
1997/98	1.0467	1.0164	1.0639	136,802.71
1998/99	1.0415	1.0261	1.0687	146,201.06
<b>1998/99 Parcel Tax Measure F</b>				<b>96,537.22</b>
<b>1998/99 Adjusted Limitation</b>				<b>242,738.28</b>
1999/00	1.0453	1.0297	1.0763	261,259.21
2000/01	1.0491	1.0300	1.0806	282,316.70
2001/02	1.0782	1.0355	1.1165	315,206.60
<b>2001/02 Jurisdictional Change</b>				<b>125.00</b>
<b>2001/02 Adjusted Limitation</b>				<b>315,331.60</b>
2002/03	0.9873	1.0395	1.0263	323,624.82
2003/04	1.0484	1.0610	1.1124	360,000.25
2004/05	1.0393	1.0531	1.0945	394,020.27
2005/06	1.0329	1.0444	1.0788	425,069.07
2006/07	1.0396	1.0381	1.0792	458,734.54
2007/08	1.0866	1.0284	1.1175	512,635.85
2008/09	1.2195	1.0277	1.2533	642,486.51
2009/10	1.0062	1.0203	1.0266	659,576.65
2010/11	0.9746	1.0209	0.9950	656,278.77
2011/12	1.0251	1.0181	1.0437	684,958.15
2012/13	1.0377	1.0117	1.0498	719,069.07
<b>2012/13 Parcel Tax Measure B</b>				<b>297,876.92</b>
<b>2012/13 Adjusted Limitation</b>				<b>1,016,945.99</b>
2013/14	1.0512	1.0072	1.0588	1,076,742.41
2014/15	1.0147	1.0168	1.0317	1,110,875.14
2015/16	1.0382	1.0076	1.0461	1,162,086.48
2016/17	1.0537	1.0096	1.0638	1,236,227.60
2017/18	1.0369	1.0176	1.0551	1,304,343.74
2018/19	1.0367	1.0166	1.0539	1,374,647.87
2019/20	1.0404	1.0185	1.0596	1,456,576.88
2020/21	1.0459	1.0195	1.0663	1,553,140.72
2021/22	1.0573	1.0150	1.0732	1,666,767.72
2022/23	1.0755	1.0037	1.0795	1,799,241.33
2023/24	1.0444	1.0021	1.0466	1,883,073.81

Note: The Appropriation Limit is calculated pursuant to Article XIII B, Section 8(e) (2) of the State Constitution.

**NEWCASTLE FIRE DISTRICT (Fund 32811)  
GANN INITIATIVE - PROP 111  
LIMITATIONS OF GOVERNMENT APPROPRIATIONS  
PURSUANT TO ARTICLE XIII B OF THE STATE CONSTITUTION**

**FY 2022/2023**

REVENUE SOURCE	TAX REVENUE	NON-TAX REVENUE
Taxes	\$ 323,759	
HOPTR	1,751	
Parcel Taxes	550,313	
Services		\$ 97,534
Donations		3,101
Aid from Other Agencies		100,000
Miscellaneous Revenue		111,907
	<u>875,823</u>	<u>312,542</u>
<b>SUBTOTAL</b>	<u>875,823</u>	<u>312,542</u>
INTEREST %	73.70%	26.30%
Interest Revenue Subject to LIMIT	4,472	4,472
INTEREST APPORTION	<u>3,296</u>	<u>1,176</u>
REVENUE SUBJECT TO LIMIT	879,119	<u>\$ 313,718</u>
<b>APPROPRIATION LIMIT 22/23</b>	<u><b>1,799,241</b></u>	
AMOUNT (OVER)/UNDER LIMIT	<u><u>\$ 920,122</u></u>	

Proceeds of taxes which exceed the limit in one year may be carried over to the succeeding year. The portion of carried-over revenue which cannot be included within the following year's limit is considered excess revenue and must be returned within the next two fiscal years.