



NEWCASTLE FIRE PROTECTION DISTRICT

9350 OLD STATE HIGHWAY, NEWCASTLE, CA 95658
530-878-0405 FAX 530-878-0959 WWW.NEWCASTLEFIRE.ORG

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

NOTICE OF A REGULAR MEETING and AGENDA

Wednesday, June 19, 2024 @ 6:00 p.m.

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

This meeting will be open to in-person attendance.

1. **CALL MEETING TO ORDER:** Pledge of Allegiance
2. **APPROVAL OF AGENDA:**
3. **APPROVAL OF MINUTES:** May 15, 2024 Regular Meeting
4. **BILL APPROVAL AND FINANCIAL REPORT:** May 2024/June 2024
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) Board to discuss Newcastle Protection Districts parcel ownership at the ball fields.
11. **ACTION ITEMS REQUIRE A VOTE BY ROLL CALL**
 - (A) Consider and adopt Resolution No. 2024-03 adjusting Tax **Measure B** by a Cost of Living increase of 3% for Fiscal Year 2024-2025.
 - (B) Consider and adopt Resolution No. 2024-04 adjusting Tax **Measure F** by a Cost of Living increase of 3.7% for Fiscal Year 2024-2025.
 - (C) Consider and adopt Resolution No. 2024-05 requesting collection of Measures B and F charges on the tax roll for Fiscal Year 2024-2025
 - (D) Consider and Approve the Administrative Contract with Placer Hills Fire Protection District for the Term of July 1, 2024 to June 30, 2025
 - (E) Consider and adopt Resolution No. 2024-06 amending the budget for Fiscal Year 2023-2024
 - (F) Consider and adopt Resolution No. 2024-07 Preliminary Budget for Fiscal Year 2024-2025
 - (G) Consider and Approve the Memorandum of Understanding for the terms and cost (\$6,327.17) for the Auditor-Controller services for Fiscal Year 2024-2025
 - (H) Consider and approve amendments to Incident Deployment Rules of Engagement Policy
 - (I) **CLOSED SESSION:** Pursuant to California Government Code § 54957.6(a) LABOR NEGOTIATIONS; Discussion of memorandum of understanding with Local 3800. District negotiators: Directors Burns and Heisterkamp;

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.

Reconvene and report any action taken.

(D) Consider and approve the Memorandum of Understanding with Nevada County Professional Firefighters, Local 3800 for the term of July 1, 2024 through June 30, 2025.

12. DIRECTORS REPORTS:

13. MEETING ADJOURNED:

Next Board meeting: July 17, 2024

Newcastle Fire Protection District
Minutes of Special Board of Directors Meeting
May 15, 2024
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. Director Burns led the flag salute.
- c. All directors were present.
- d. Chief Gow, Fire Marshal D'Ambrogi, BC Nelson, and DM Armstrong were present.

2. Approval of Agenda

- a. Director Burns made a motion to approve the agenda changing item 11. (D) to 11. (C) in order to correct typo. VC Elder 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 as presented. Director Bettencourt seconds the motion. Motion carries 4/0 via roll call vote with Secretary Heisterkamp abstaining.

4. Approval of Financial Report

- a. Director Bettencourt made a motion to approve the financial report as presented by Chief Gow. VC Elder seconds the motion. Motion carries unanimously via roll call vote (5/0).

5. Correspondence

- a. None

6. Public Comment

- a. Chairman Kahrl asked Mr. Anacker to thank his wife for the decadent cookies she sent for everyone tonight.
- b. Jon Anacker – His daughter recently performed some fire abatement activities at her home.

7. Chief's Report

- a. Chief Gow reporting:
 - i. Newcastle
 1. Parts for new SCBA's have arrived.
 - ii. Penryn
 1. Nothing to report.
 - iii. Placer Hills
 1. Nothing to report.
 - iv. LAFCO MSR is currently ongoing.
 - v. The Lexipol Physical Exam Policy calls for an annual exam for all safety employees. Historically, Placer Hills has done one every two years. Newcastle and Penryn's insurer pays for one every three years. Staff has been directed to get physicals done for everyone now.
 - vi. Lawyers are reviewing the marijuana policy.
 - vii. Engine 41 has been in the shop for approximately 8 weeks. Getting the necessary part has proven difficult. The part has finally been received. The pump was tested and has a few leaks. Anticipate having the engine back in service on Monday. Parts for that engine are getting harder and harder to procure. Placer Hills new engine should be in service in approximately 8 weeks. Chief Gow will work with the Placer Hills board to put the Placer Hills reserve engine at station 41.
- b. Fire Marshal D'Ambrogi Reporting:
 - i. 1 Single Family Dwelling (SFD) plans reviewed.
 - i. 1 SFD final inspection.
 - ii. 2 LPG inspections.
 - iii. Possible 40 lot subdivision on Kellogg Street.
 - iv. Winery is moving forward.
- c. Chief Gow reporting for BC Nelson:
 - i. A mobile home took a direct lightning strike in Castle City. No injuries were reported.

8. Newcastle Professional Firefighter's Association

i. No report.

9. Board Committee Reports

- a. Building Committee report on the new fire station.
 1. Director Bettencourt reporting:
 - The Erosion Control deposit refund was received and has been deposited into the bank.
 - There still has not been any movement by PG&E to set a new date to complete the previously postponed pole work.
- b. Inter-district Cooperation Ad-hoc Committee.
 1. Chairman Kahrl reporting:
 - The Chairpersons of the three districts have been meeting. Currently there is not any fire district representation on the LAFCO Commission.

10. Informational/Non-Action Items

- a. Board to discuss NFPD's parcel ownership at the Chantry Hill Ballpark.
 - i. Secretary Heisterkamp spoke with Placer County Parks. This is a conundrum. If parks take over ownership of the ballpark there will surely be an assessment to the community. He would like to put this item on the June agenda for general discussion.

11. Action Items

- a. Consider and approve Resolution No. 2024-02 Declaring an election in November for Board Members whose terms are expiring and requesting Election Services by the County Clerk.
 - i. VC Elder made a motion to adopt Resolution No. 2024-02 as presented. Secretary Heisterkamp seconds the motion. Motion carries via roll call vote 4/0 with Chairman Kahrl abstaining.
- b. **CLOSED SESSION:** Pursuant to CA Government Code §54957.6(a.) LABOR NEGOTIATIONS; Discussion of memorandum of understanding with L3800. District negotiators: Director Burns and Secretary Heisterkamp.
 - i. The board went in to closed session at 7:14 p.m.
 - ii. Chairman Kahrl re-convened the open session at 7:36 p.m.
 - iii. Chairman Kahrl reported that direction was given to the Negotiating Committee. No action was taken.

12. Director's Reports

13. Chairman Kahrl adjourned the meeting at 7:37 p.m.

Respectfully Submitted:



Patrice Metz, Recording Secretary

Approved

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

	<u>Jul 1, '23 - Jun 12, 24</u>	<u>Budget</u>	<u>% of Budget</u>
Income			
REVENUE			
Property Taxes	315,933.78	332,197.00	95.1%
40180 Other Taxes	563,204.79	592,014.00	95.1%
42010 Investment Income	14,161.51	2,500.00	566.5%
44350 State Homeowners Relief	1,443.61	1,661.00	86.9%
45010 Grants	4,417.72	0.00	100.0%
46090 Planning, pre-development	234.60	0.00	100.0%
46350 Fire Services	30,748.43	50,500.00	60.9%
46360 Other Fees and Charges	6,875.00	12,000.00	57.3%
47010 Donations	10,000.00	0.00	100.0%
48030 Miscellaneous	9,435.29	200.00	4,717.6%
49030 Proceeds asset sale	436,299.10	436,299.00	100.0%
Total REVENUE	<u>1,392,753.83</u>	<u>1,427,371.00</u>	<u>97.6%</u>
Total Income	1,392,753.83	1,427,371.00	97.6%
Expense			
EXPENSES			
52030 Fire Protective clothing	2,050.38	4,000.00	51.3%
52040 Communication Services	546.50	1,500.00	36.4%
52060 Station/Household Expense	8,316.65	4,000.00	207.9%
52080 General Liability Ins	43,745.01	32,410.00	135.0%
52160 Equipment Maintenance	23,634.07	20,000.00	118.2%
52170 Fuels & Lubricants	7,818.32	12,500.00	62.5%
52180 Building maintenance	6,108.85	3,000.00	203.6%
52220 Gases, medical	2,350.02	1,000.00	235.0%
52260 Miscellaneous Expense	607.57	1,000.00	60.8%
52330 General Office	3,505.14	2,500.00	140.2%
52360 Special Services	156,050.52	195,861.00	79.7%
52370 Professional Services	8,521.32	8,500.00	100.3%
52390 County Services	2,326.79	3,500.00	66.5%
52460 Small Tools, Accessories	0.00	2,000.00	0.0%
52570 Publications Legal Notice	129.67	150.00	86.4%
52580 Special District Expense	2,270.00	3,900.00	58.2%
52800 Utilities	27,618.04	25,910.00	106.6%
53190 Taxes and Assessments	7.92	0.00	100.0%
Total EXPENSES	<u>295,606.77</u>	<u>321,731.00</u>	<u>91.9%</u>
54440 Fixed Assets Blding/Loan	144,955.50	144,956.00	100.0%
54450 Fixed Assets Equipment	0.00	83,000.00	0.0%
Payroll Expenses			
51010 Salaries & Wages	356,321.64	471,440.00	75.6%

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

	<u>Jul 1, '23 - Jun 12, 24</u>	<u>Budget</u>	<u>% of Budget</u>
51030 Extra Help	1,311.37	5,250.00	25.0%
51040 Overtime Call Back	66,938.34	75,770.00	88.3%
51220 Payroll Tax	32,739.88	41,700.00	78.5%
51310 Employee Group Insurance	30,605.26	62,200.00	49.2%
51360 Workers Comp Insurance	51,577.00	49,300.00	104.6%
Total Payroll Expenses	<u>539,493.49</u>	<u>705,660.00</u>	<u>76.5%</u>
Total Expense	<u>980,055.76</u>	<u>1,255,347.00</u>	<u>78.1%</u>
Net Income	<u>412,698.07</u>	<u>172,024.00</u>	<u>239.9%</u>

Newcastle Fire General Fund
Check Detail
May 9 through June 12, 2024

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
05/31/2024	Barsotti's Fire Protection		US Bank Checking	
05/31/2024		Refund - Paid to wron...	Fire Code Compliance Inspec...	-750.00
TOTAL				-750.00
05/31/2024	Fire Risk Management Services		US Bank Checking	
05/31/2024		2022-2023 Payroll Ad...	51360 Workers Comp Insuran...	-2,921.00
TOTAL				-2,921.00
05/31/2024	G&T Truck Repair, Inc.		US Bank Checking	
05/31/2024		Rebuild fan clutch	E41 2004 HME	-5,481.56
TOTAL				-5,481.56
05/31/2024	Harris Industrial Gases		US Bank Checking	
05/31/2024		Oxygen	52220 Gases, medical	-101.98
TOTAL				-101.98
05/31/2024	ISU Insurance Atwood Agency		US Bank Checking	
05/31/2024		Renewal Installment #2	52080 General Liability Ins	-8,965.01
TOTAL				-8,965.01
05/31/2024	Life Assist Inc		US Bank Checking	
05/31/2024		Gloves	52220 Gases, medical	-536.26
TOTAL				-536.26
05/31/2024	Penryn Fire District		US Bank Checking	
05/31/2024		Penryn JOA Staffing (...)	JOA staffing	-89.65
TOTAL				-89.65
05/31/2024	PG&E		US Bank Checking	
05/31/2024			Electricity/gas	-811.40
TOTAL				-811.40
05/31/2024	Principal Life		US Bank Checking	
05/31/2024		06/01/2024 to 06/30/2...	51310 Employee Group Insur...	-228.24
TOTAL				-228.24
05/31/2024	Sierra Foothills Backflow		US Bank Checking	
05/31/2024		Backflow Test & BSI ...	52180 Building maintenance	-300.00
TOTAL				-300.00

Newcastle Fire General Fund
Check Detail
May 9 through June 12, 2024

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
05/31/2024	UL LLC		US Bank Checking	
05/31/2024		Pump Inspection	52160 Equipment Maintenance	-1,727.00
TOTAL				-1,727.00
05/31/2024	United Healthcare		US Bank Checking	
05/31/2024			51310 Employee Group Insur...	-118.40
TOTAL				-118.40
05/31/2024	US Bank		US Bank Checking	
05/31/2024		Wave, Verizon, Luna...	Phone/Cable/Internet	-626.19
		Clark	Pest control	-77.96
			52060 Station/Household Exp...	-41.79
		Costa	52030 Fire Protective clothing	-212.11
		Fencing	52180 Building maintenance	-60.09
			52060 Station/Household Exp...	-124.83
		Printer	SC2660 Supplies	-105.28
		Lowe's	52180 Building maintenance	-94.39
		Fencing	52180 Building maintenance	-471.23
TOTAL				-1,813.87

Newcastle Fire Development Fees

Revenue & Expense

July 1, 2023 through June 14, 2024

	<u>Jul 1, '23 - J...</u>	<u>Budget</u>	<u>% of Budget</u>
Income			
Income Mitigation Fees			
42010 Investment Income	2,845.43	1,000.00	284.5%
46440 Mitigation Fees	66,848.81	95,000.00	70.4%
Total Income Mitigation Fees	69,694.24	96,000.00	72.6%
Total Income	69,694.24	96,000.00	72.6%
Expense			
52260 Miscellaneous	0.00	20,000.00	0.0%
54440 Fixed Assets (Buildings)	58,242.20	72,800.00	80.0%
54460 Fixed Assets (Equipment)			
53040 Principal	28,088.26	28,087.26	100.0%
53080 Interest	1,092.61	1,092.61	100.0%
Total 54460 Fixed Assets (Equipme...	29,180.87	29,179.87	100.0%
Total Expense	87,423.07	121,979.87	71.7%
Net Income	-17,728.83	-25,979.87	68.2%

11:44 AM

06/14/24

Accrual Basis

Newcastle Fire - USDA
Profit & Loss
July 1, 2023 through June 12, 2024

	<u>Jul 1, '23 - Jun 12, 24</u>
Income	
49120 Long Term Debt Proceeds	203,197.70
42010 Investment Income	485.41
Total Income	<u>203,683.11</u>
Expense	
Bond Interest	60,000.00
Bond Principal	84,955.50
Total Expense	<u>144,955.50</u>
Net Income	<u><u>58,727.61</u></u>



NEWCASTLE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

Lawrence Bettencourt, John Burns, Jonita Elder, James Heisterkamp, William Kahrl, Fire Chief Ian Gow

RESOLUTION No. 2024-03 ADJUSTMENT OF SPECIAL TAX MEASURE "B" BY A 3% COST OF LIVING INCREASE FOR TAX YEAR 2024-2025

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, 2024, 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 19th day of June, 2024, by the following vote on roll call:

AYES:

NOES:

ABSENT:

APPROVED: _____
William Kahrl, President

ATTEST: _____
James Heisterkamp, Secretary



NEWCASTLE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

Lawrence Bettencourt, John Burns, Jonita Elder, James Heisterkamp, William Kahrl, Fire Chief Ian Gow

RESOLUTION No. 2024-04 ADJUSTMENT OF SPECIAL TAX MEASURE "F" BY A 3.7% COST OF LIVING INCREASE FOR TAX YEAR 2024-2025

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, 2024, and

WHEREAS, the Consumer Price Index as set forth in Section XI of the **SPECIAL TAX** has been determined and indicates an increase of 3.7%.

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 3.7% 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 19th day of June, 2024, by the following vote on roll call:

AYES:

NOES:

ABSENT:

APPROVED: _____

William Kahrl, President

ATTEST: _____

James Heisterkamp, Secretary



NEWCASTLE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

Lawrence Bettencourt, John Burns, Jonita Elder, James Heisterkamp, William Kahrl, Fire Chief Ian Gow

RESOLUTION NO. 2024-05 REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR TAX YEAR 2024-2025

TAX CODE NUMBER: 70400
TAX CODE NUMBER: 70401

DIRECT CHARGE NAME: MEASURE F
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 19th day of June, 2024, by the following vote on roll call:

AYES:

NOES:

ABSENT:

APPROVED: _____
William Kahrl, President

ATTEST: _____
James Heisterkamp, Secretary



NEWCASTLE FIRE PROTECTION DISTRICT

PO Box 350, MEADOW VISTA, CA 95722
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*DIRECTORS: Lawrence Bettencourt, John Burns, Jonita Elder, James Heisterkamp, William Kahrl
Fire Chief Ian Gow*

RESOLUTION NO. 2024-06

A RESOLUTION AMENDING THE BUDGET FOR FISCAL YEAR 2023-2024 TO REFLECT CHANGES IN EXPENSES AND TO DIRECT THE PLACER COUNTY AUDITOR-CONTROLLER TO UPDATE THE BUDGET

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 of the Newcastle Fire District has reviewed the current operating and mitigation budgets and recognizes that the operating and mitigation budgets needs to be updated to reflect changes in expenditures approved by the Board during the fiscal year and;

NOW THEREFORE BE IT RESOLVED, that the Board of Directors of the Newcastle Fire Protection District authorize and direct the Placer County Auditor-Controller to make the necessary amendments to the budget for Fiscal Year 2023-2024.

PASSED AND ADOPTED by the Board of Directors of the Newcastle Fire Protection District this 19th day of June 2024, by the following vote on roll call:

AYES:

NOES:

ABSENT:

ABSTAIN:

Signed: _____
William Kahrl, President

Attest: _____
Jim Heisterkamp, Board Secretary



NEWCASTLE FIRE PROTECTION DISTRICT

PO BOX 350, MEADOW VISTA, CA 95722
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*DIRECTORS: Lawrence Bettencourt, John Burns, Jonita Elder, James Heisterkamp, William Kahrl
Fire Chief Ian Gow*

RESOLUTION NO. 2024-07

A RESOLUTION ADOPTING THE PRELIMINARY BUDGET FOR FISCAL YEAR 2024-2025

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 Preliminary Budget for Fiscal Year 2024-2025

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 Preliminary 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 2024-2025 budgeted amounts for Fund FD32811, Fund FD32812 and the Debt Service Reserve Fund FD32818.

PASSED AND ADOPTED by the Board of Directors of the Newcastle Fire Protection District this nineteenth day of June 2024, by the following vote on roll call:

AYES:

NOES:

ABSENT:

ABSTAIN:

Signed: _____
William Kahrl, President

Attest: _____
Jim Heisterkamp, Board Secretary



COUNTY OF PLACER

OFFICE OF THE AUDITOR-CONTROLLER

ANDREW C. SISK, CPA
Auditor-Controller
E-mail: asisk@placer.ca.gov

NICOLE C. HOWARD, CPA
Assistant Auditor-Controller
E-mail: nhoward@placer.ca.gov

July 1, 2024

To the Board of Directors and Management
Newcastle Fire District

The Auditor-Controller is pleased to confirm our understanding of the terms and costs of our services under this agreement for the 2024-2025 fiscal year.

A. Scope of Services

The Auditor-Controller will provide the following services to Newcastle Fire District ("District"):

1. **General Accounting** – includes use of County's centralized accounting system and recording of financial system entries submitted by the District. Transactions will be reviewed for authorization by appropriate District personnel prior to processing. This also includes compiling the District's financial information to report within the County's Cost Plan, if applicable.
2. **Accounts Payable** – includes processing payment claims by warrant, wire, or ACH. Claims will be reviewed to validate authorized District signers have approved the payment prior to processing, recording, and mailing payments. Any invoices submitted with payment claims will be scanned and archived for retention. Review of invoices for mathematical accuracy and appropriateness of expenditure is not part of the service agreement. Maintaining vendors and payments for purposes of tax reporting along with issuing IRS Tax Form 1099 for the calendar year, if applicable and biweekly State EDD Reporting
3. **Accounting Support** – includes responding to routine inquiries, working with external auditors, and replying to bank confirmations.
4. **Payroll** – includes bi-weekly payroll processing and validating employees' timecards including wage garnishments, recording, and mailing payments, submitting retirement and deferred compensation data, remitting tax payments, filing quarterly tax reports, issuing W-2 forms, and maintaining complete records. All payroll will be reviewed by the District prior to submitting for payment.
5. **Adopted Budget** – includes recording your District's adopted budget, ensuring expenditures do not exceed authorized budget and processing budget revisions.
6. **Gann Limit** - calculation of appropriation limit for the current fiscal year and measurement (testing) of appropriation limit for the previous fiscal year to assist the District in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution.

B. Term

The term of this Agreement will commence on July 1, 2024, and end on June 30, 2025. Subject to written agreement of the parties, this agreement may be renewed annually.

C. Responsibilities of Auditor-Controller

The Auditor-Controller's responsibility under this Agreement is to perform the services enumerated above. The Auditor-Controller will not audit accounting entries, payment claims or budget transactions, nor will we validate the appropriateness of accounting transactions or claims for payment.

The Auditor-Controller's services are not designed to detect instances of fraud, noncompliance with laws or regulations or significant errors; however, the Auditor-Controller will communicate to District any known and suspected fraud, noncompliance with laws or regulations or significant errors that come to their attention. Neither the County nor the Auditor-Controller will be held liable should any instances of fraud, noncompliance with laws or regulations or significant errors be subsequently discovered by either District or through a claim or lawsuit to District.

D. Responsibilities of District Management

District is responsible for (1) ensuring all transactions are submitted and/or approved by authorized staff, (2) reviewing all transactions prior to submittal to ensure appropriateness of the expenditure, compliance with laws or regulations and to check for significant errors and fraud, (3) retaining all source documents, and (4) providing all District Board authorized budgets and budget amendments. The District is encouraged to routinely provide accounting reports and payment registers to its Board for review.

District agrees to inform County of significant noncompliance, fraud and/or errors immediately upon discovery.

For all services provided the District management agrees to assume all management responsibilities; oversee the services by designating an individual who possesses suitable skill, knowledge, and/or experience to understand the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. District agrees to hold the County and the Auditor-Controller harmless for any subsequent claims or lawsuits that may arise from the results of the services.

Annual Cost and Billing

The annual cost of services identified above is \$6,327.17. Your District will be billed by journal entry during the third quarter of the fiscal year for the entire annual costs. Specific billing details can be provided to the district upon request.

Agreement

The Auditor-Controller appreciates the opportunity to be of service to you and believes this letter accurately summarizes the significant terms of your agreement. This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements. Please execute this document and return the original version to my office at your earliest convenience.

Sincerely,



Andrew C. Sisk, CPA
Auditor-Controller

We, the undersigned, have read and agree to the terms of this Agreement. We represent we have the authority to execute this Agreement on behalf of the Newcastle Fire District.

Authorized Signature: _____ Dated: _____

Authorized Board Signature (If Necessary): _____ Dated: _____

District Name: _____