



# Placer Hills Fire Protection District and Newcastle Fire Protection District Revised Consolidation Fiscal Study



## Final Report

Ridgeline Project # 25043

Prepared for:



and



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## EXECUTIVE SUMMARY

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For several years, the Placer Hills Fire Protection District (“PHFPD”) and the Newcastle Fire Protection District (“NFPD”) (jointly, the “Districts”) have been considering consolidating<sup>1</sup> into one entity.

To evaluate the consolidation process, the Placer County Local Agency Formation Commission (“LAFCO”) retained Ridgeline Municipal Strategies, LLC (“Ridgeline”) to prepare a Fiscal Study to evaluate the financial feasibility of the Districts continuing to operate independently versus consolidating. The study was finalized on June 4, 2025.

Subsequently, the Districts identified an opportunity to overlay the PHFPD Measure A assessment onto the NFPD parcels if the Districts consolidate, while maintaining the NFPD’s Measures B and F in place. The Districts retained Ridgeline to update the fiscal analysis to reflect this change.

This Revised Fiscal Study analyzes the financial implications of the Measure A overlay on the potential consolidation of the Districts. Other than minor adjustments to the FYE 2026 property assessment amounts for both Districts, the only material change from the original fiscal analysis is the inclusion of Measure A overlay for the NFPD under the consolidation scenario. All other assumptions remain unchanged. The individual Districts’ analysis has not been materially updated and is retained in this Revised Fiscal Study for reference only.

## FINDINGS SUMMARY

The following major findings were identified based on the fiscal analysis:

- **Placer Hills Fire Protection District**, operating on a stand-alone basis, can continue to operate at or near break-even point. However, it is unable to expand services or take on any major capital improvement projects (other than regularly replacing its existing apparatus) without additional funding.
- **Newcastle Fire Protection District**, operating on a stand-alone basis under the same revenue and expense structure, is expected to run out of cash in FYE 2028. Without intervention, it must drastically reduce its services, file for bankruptcy, and/or be forced by LAFCO to consolidate with another agency.
- The PHFPD currently receives a portion of its revenues (close to \$200,000 per year, or 4.5% of annual revenues) from the NFPD. It uses these revenues to fund some of its operating

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<sup>1</sup> For the purposes of this Fiscal Study, “consolidation” means the general process of merging two organizations together, not a specific method of reorganization as referenced in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. The specific form of the consolidation of the two districts and the governance model of the resulting organization are outside of the scope of this analysis.

expenses. Since the PHFPD operates at break-even, the financial failure of the NFPD is likely to put pressure on the financial position of the PHFPD.

- **The consolidated District** is expected to operate at an annual surplus, assuming no changes to the capital improvements and level of services assumptions used in the individual District analysis.

The consolidation of the PHFPD and the NFPD is expected to result in the following fiscal improvements:

- **Annual Financial Improvement:** The consolidation is projected to result in a financial improvement in each year of the nine-year projection period of approximately \$315,000 to \$630,000, primarily due to additional parcel tax revenues, economies of scale, and the elimination of redundant costs, as shown in **Table 1**.

**Table 1**  
**Placer Hills - Newcastle Consolidated District**  
**Operating Results Projections Comparison [1]**

FYE	Independent Districts Projected Annual Net Cash Flow			Consolidated District Projected Annual Net Cash Flow	Difference
	PHFPD	NFPD	Total		
2026	\$125,000	(\$185,000)	(\$60,000)	\$255,000	\$315,000
2027	\$62,000	(\$201,000)	(\$139,000)	\$215,000	\$354,000
2028	(\$125,000)	(\$217,000)	(\$342,000)	\$48,000	\$390,000
2029	\$49,000	(\$232,000)	(\$183,000)	\$243,000	\$426,000
2030	(\$37,000)	(\$245,000)	(\$282,000)	\$181,000	\$463,000
2031	\$285,000	(\$259,000)	\$26,000	\$525,000	\$499,000
2032	\$280,000	(\$274,000)	\$6,000	\$547,000	\$541,000
2033	\$386,000	(\$292,000)	\$94,000	\$677,000	\$583,000
2034	(\$71,000)	(\$310,000)	(\$381,000)	\$248,000	\$629,000

Source: PHFPD, NFPD, and Ridgeline

[1] All numbers rounded to nearest thousand.

- **Higher Reserve Balances:** As a result of the financial improvement referenced above, the total reserves of the Consolidated District are projected to grow by an additional \$4.2 million over the nine-year projection period, as shown in **Table 2**.

**Table 2**  
**Placer Hills - Newcastle Consolidated District**  
**Fund Balance Projections Comparison [1]**

FYE	Independent Districts Projected Ending Fund Balances			Consolidated District Projected Ending Fund Balance	Difference (Cumulative)
	PHFPD	NFPD	Total		
2026	\$2,040,000	\$301,000	\$2,341,000	\$2,646,000	<b>\$305,000</b>
2027	\$2,102,000	\$100,000	\$2,202,000	\$2,861,000	<b>\$659,000</b>
2028	\$1,978,000	(\$117,000)	\$1,861,000	\$2,910,000	<b>\$1,049,000</b>
2029	\$2,027,000	(\$349,000)	\$1,678,000	\$3,153,000	<b>\$1,475,000</b>
2030	\$1,990,000	(\$594,000)	\$1,396,000	\$3,335,000	<b>\$1,939,000</b>
2031	\$2,275,000	(\$853,000)	\$1,422,000	\$3,860,000	<b>\$2,438,000</b>
2032	\$2,555,000	(\$1,127,000)	\$1,428,000	\$4,407,000	<b>\$2,979,000</b>
2033	\$2,941,000	(\$1,419,000)	\$1,522,000	\$5,084,000	<b>\$3,562,000</b>
2034	\$2,870,000	(\$1,729,000)	\$1,141,000	\$5,332,000	<b>\$4,191,000</b>

Source: PHFPD, NFPD, and Ridgeline

[1] All numbers rounded to nearest thousand.

This finding disregards the notion that, operating independently, the NFPD is projected to run out of cash in FYE 2028.

- **One Board of Directors:** Consolidating two Boards of Directors into one is expected to result in some cost savings (factored into the financial improvement referenced above) and more efficient workflows for the Consolidated District staff.

## IMPLEMENTATION AND RECOMMENDED NEXT STEPS

The Boards of Directors and other stakeholders should review and evaluate this Fiscal Study for accuracy and alignment with the Districts’ operational and financial framework. Once the Boards and other stakeholders are satisfied that the Fiscal Study and its findings are valid, they should use it as part of their decision-making process on whether to proceed with the consolidation efforts.

The following next steps are recommended for the continuing evaluation of the consolidation:

- Recommendation #1:** The Boards of Directors should review this Fiscal Study and determine whether consolidation is fiscally viable or if the Districts should remain independent.
- Recommendation #2:** If either District determines that consolidation is not in its best interest, it should make that decision promptly, providing the community and other stakeholders with clarity on the future status of the Districts.
- Recommendation #3:** The Boards should provide clear policy direction to staff on their preferred approach to addressing any fiscal issues identified in this report.
- Recommendation #4:** If the Districts decide to proceed with the consolidation, the Boards should direct staff to update their consolidation application with LAFCO. Additionally, they should review their debt financing documents to ensure that a consolidation does not constitute an event of default, notify the lenders of the upcoming consolidation, and amend the financing documents, as necessary.

## **REPORT ORGANIZATION**

**Chapter I** provides an overview of the legal framework for local agency consolidation in California and the methodology of this Fiscal Study.

**Chapter II** offers a brief description of the Placer Hills Fire Protection District, documents the fiscal analysis and financial projections for the District, and includes certain fiscal management recommendations for the District to consider.

**Chapter III** offers a brief description of the Newcastle Fire Protection District, documents the fiscal analysis and financial projections for the District, and includes certain fiscal management recommendations for the District to consider.

**Chapter IV** provides a brief description of the proposed Placer Hills – Newcastle Consolidated District, documents the fiscal analysis and financial projections for the Consolidated District, and outlines the findings of this Fiscal Study.

## I. INTRODUCTION AND BACKGROUND INFORMATION

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### INTRODUCTION

The Placer Hills Fire Protection District (“PHFPD”) and the Newcastle Fire Protection District (“NFPD”) provide services to the Applegate, Clipper Gap, Eden Valley, Meadow Vista, Weimar, and Newcastle communities in the unincorporated Placer County. The PHFPD has been providing administrative and management services for the NFPD for several years. The NFPD only employs fire department personnel.

Discussions about this potential consolidation of the two Districts have been ongoing for several years.

The Placer County Local Agency Formation Commission retained Ridgeline Municipal Strategies, LLC to prepare a Fiscal Study to evaluate the financial viability of such a consolidation. The study was finalized on June 4, 2025.

Subsequently, the Districts identified an opportunity to overlay the PHFPD Measure A assessment onto the NFPD parcels if the Districts consolidate, while maintaining the NFPD’s Measures B and F in place. The Districts retained Ridgeline to update the fiscal analysis to reflect this change.

This Revised Fiscal Study analyzes the financial implications of the Measure A overlay on the potential consolidation of the Districts. Other than minor adjustments to the FYE 2026 property assessment amounts for both Districts, the only material change from the original fiscal analysis is the inclusion of Measure A overlay for the NFPD under the consolidation scenario. All other assumptions remain unchanged. The individual Districts’ analysis has not been materially updated and is retained in this Revised Fiscal Study for reference only.

### DISTRICT CONSOLIDATION PROCESS

The legal framework for special district consolidation and other forms of reorganization of local government agencies in California is set forth in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (the “Act”), California Government Code §56000 et seq.

The Act sets forth the following overall parameters for agency consolidations:

- The consolidated district must continue to provide all services previously offered by the individual districts. This requirement ensures that there is no disruption in service delivery to the community.
- The public service costs of the proposal are likely to be less than or substantially similar to the costs of alternative means of providing the service. This requirement ensures that the consolidation is financially beneficial or at least cost-neutral.

- The proposal promotes public access and accountability for community service needs and financial resources. This requirement ensures transparent governance and responsiveness to the community's needs.

The Districts and LAFCO should consult with legal counsel on the practical application and interpretation of these parameters.

For the purposes of this Fiscal Study, the entity formed through the consolidation of the two Districts is referred to as the Placer Hills – Newcastle Consolidated District (“Consolidated District”). This name is used for reference only and is not a recommended name for the consolidated entity. The specific form of the consolidation and the governance model of the Consolidated District are outside the scope of this Fiscal Study.

## **FISCAL STUDY METHODOLOGY**

This Fiscal Study focuses on the financial aspects of the potential consolidation.

In the first stage of the work, Ridgeline conducted extensive interviews with the District’s staff and performed an in-depth analysis of the historical balance sheets and operating statements for each District. Ridgeline then developed a detailed 10-year financial projection for each District. The first-year projection was based closely on the revised budget for the current fiscal year, while the remaining nine years of projections were developed according to individual expectations for each line item of revenues, expenses, capital outlay, and debt service. A detailed 10-year staffing model was created for each District.

In the second stage of the work, Ridgeline performed a comprehensive analysis of all revenue, expense, capital outlay, and debt service line items to identify any potential fiscal impacts from the consolidation. Opportunities for revenue increases, cost savings, as well as the costs of consolidation, were identified and incorporated into a nine-year financial forecast for the Consolidated District.

Finally, the net cash flow and reserve projections for the two Districts operating independently were compared to the projections for the Consolidated District to determine whether the potential consolidation would result in service costs that are lower or substantially similar to those of the Districts operating independently.

Throughout the process, the District’s staff provided input and performed several rounds of review of Ridgeline’s work.

## II. FISCAL ANALYSIS FOR PLACER HILLS FIRE PROTECTION DISTRICT

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Ridgeline developed separate fiscal analysis and projections for each District on a stand-alone basis, which will become the foundation for the fiscal analysis on a consolidated basis. This chapter contains the analysis and projections for the Placer Hills Fire Protection District (the “District” or “PHFPD”).

### DISTRICT DESCRIPTION

The PHFPD is a California fire protection district that provides fire protection, community risk reduction, and emergency medical response services to the communities of Applegate, Clipper Gap, Eden Valley, Meadow Vista, and Weimar in the unincorporated Placer County. The District serves a population of approximately 10,600 people and covers 33.77 square miles.

### ORGANIZATION STRUCTURE

The District has 23 paid positions:

- Three positions within the Administration department:
  - District Manager;
  - Fire Marshall (part time); and
  - Administrative Assistant (part time).
- One fleet maintenance position:
  - Mechanic.
- 19 positions within the Fire Department (all full time):
  - Fire Chief;
  - Battalion Chiefs (3);
  - Captains (6);
  - Engineers (6); and
  - Firefighters (3).

For the purposes of this fiscal analysis, it was assumed that the District is fully staffed at all times (i.e., there are no vacant positions). All positions were projected to remain at their current part-time or full-time status. The detailed staffing model and financial projections are included in **Table A-1** of **Appendix A**.

## BALANCE SHEET OVERVIEW

The balance sheet of the PHFPD for the prior three fiscal years (2021-2023) is summarized in **Table 3**. The District’s 2024 audited financial statements have not been completed as of the date of this report.

**Table 3**  
**Placer Hills Fire Protection District**  
**Balance Sheet Summary**

Description	FYE 2021	FYE 2022	FYE 2023
	Audit	Audit	Audit
<b>ASSETS</b>			
Cash and Cash Equivalents	\$1,902,284	\$2,019,073	\$1,997,779
Receivables	\$479	\$0	\$14,946
Capital Assets	\$2,733,607	\$2,799,177	\$2,688,963
<b>Total Assets</b>	<b>\$4,636,370</b>	<b>\$4,818,250</b>	<b>\$4,701,688</b>
Deferred Outflows of Resources			
Pension-Related	\$354,323	\$961,034	\$804,996
Total Deferred Outflows	\$354,323	\$961,034	\$804,996
<b>TOTAL ASSETS &amp; DEFERRED OUTFLOWS</b>	<b>\$4,990,693</b>	<b>\$5,779,284</b>	<b>\$5,506,684</b>
<b>LIABILITIES</b>			
Accrued Salaries & Benefits	\$17,115	\$57,211	\$233
Accounts Payable	\$0	\$0	\$6,364
Compensated Absences	\$116,888	\$140,809	\$151,346
Debt Obligations	\$785,137	\$1,234,366	\$958,604
Right-to-use Lease	\$0	\$0	\$10,185
Net Pension Liability	\$927,251	\$276,708	\$678,572
<b>Total Liabilities</b>	<b>\$1,846,391</b>	<b>\$1,709,094</b>	<b>\$1,805,304</b>
Deferred Inflows of Resources			
Pension-Related	\$28,236	\$230,176	\$322,868
Total Deferred Inflows	\$28,236	\$230,176	\$322,868
<b>TOTAL LIABILITIES &amp; DEFERRED INFLOWS</b>	<b>\$1,874,627</b>	<b>\$1,939,270</b>	<b>\$2,128,172</b>
<b>NET POSITION</b>	<b>\$3,116,066</b>	<b>\$3,840,014</b>	<b>\$3,378,512</b>

Source: PHFPD

The key assets and liabilities of the District are discussed below.

### CASH AND CASH EQUIVALENTS

Over the past three fiscal years, the PHFPD’s cash position has remained stable, ranging from \$1.9 million to \$2.0 million.

**CAPITAL ASSETS**

The PHFPD’s capital assets are primarily centered around land, buildings, and fleet of fire apparatus and vehicles.

**Apparatus and Vehicle Fleet Replacement Needs**

Over the analysis period covered by this report, the District is planning to replace a number of its vehicles and apparatus, as shown in **Table 4**.

**Table 4  
Placer Hills Fire Protection District  
Fleet Replacement Schedule**

Description	Make/Model	Year Acquired	Asset Life	Replacement Year	2025 Cost	Replacement Cost
Command	Chevy Tahoe	2017	10	2027	\$75,000	\$79,568
Command	Chevy Silverado	2018	10	2028	\$75,000	\$81,955
Fleet Vehicle	Ford 250	2008	20	2028	\$70,000	\$76,491
Water Tender	International	2004	25	2029	\$425,000	\$478,341
Command	Chevy SSV	2020	10	2030	\$75,000	\$86,946
Command	Chevy 4C	2020	10	2030	\$75,000	\$86,946
Command	Chevy 4C	2020	10	2030	\$75,000	\$86,946
Tract Vehicle	AF	2023	9	2032	\$40,000	\$49,195
Type 1	Smeal	2019	15	2034	\$1,000,000	\$1,304,773
Air Unit	Ford LCF	2007	27	2034	\$165,000	\$215,288
<b>Total</b>					<b>\$2,075,000</b>	<b>\$2,546,447</b>

Sources: PHFPD

The District is anticipating paying cash for the vehicles and financing the replacement of major apparatus, as shown in **Table 5**.

**Table 5  
Placer Hills Fire Protection District  
Fleet Replacement Financing Assumptions**

Description	Year	Purchase Price	Financing Fees	Total Lease Amt	Term	Interest Rate	Annual Pmt
Water Tender	2029	\$478,341	\$4,783	\$483,125	5 years	4.50%	\$110,052
Type 1	2034	\$1,304,773	\$13,048	\$1,317,821	10 years	5.00%	\$170,664

Sources: PHFPD and Ridgeline

**DEBT OBLIGATIONS**

The current debt obligations of the PHFPD are summarized in **Table 6**.

**Table 6**  
**Placer Hills Fire Protection District**  
**Outstanding Debt Summary**

Debt Obligation	Creditor	Origination Year	Original Amount	Interest Rate	Annual Debt Service	Pmt Frequency	06/30/2024 Balance	Maturity Date
Pension Obligation Bond	US Bancorp	2021	\$676,270	3.00%	\$144,350	[1]	\$558,056	8/1/2032
2024 Smeal Type I Lease	Placer Co	2024	\$735,000	4.17%	\$164,379	Semi-Annual	\$735,000	4/3/2029
<b>Total</b>			<b>\$1,411,270</b>		<b>\$308,729</b>		<b>\$1,293,056</b>	

Source: PHFPD

[1] Semi-annual interest and annual principal payments.

Should the District elect to consolidate with the NFPD, it will need to review its financing documents to ensure that a consolidation does not constitute an event of default, notify the lenders of the upcoming consolidation, and amend the financing documents, as necessary.

**PENSION LIABILITY**

The PHFPD offers pension benefits to eligible employees through CalPERS.

The District has four pension plans:

- Classic Safety Plan
- Classic Miscellaneous Plan
- PEPRA Safety Plan
- PEPRA Miscellaneous Plan

**Table 7** summarizes the Accrued Liability, the Market Value of Assets, the Unfunded Accrued Liability (“UAL”), and the funded status of the plans as of 06/30/2023 (the most recent information available from CalPERS at the time of this report). The table also shows the estimated UAL credit expected to be applied due to CalPERS’ investment performance for FYE 2024.

**Table 7**  
**Placer Hills Fire Protection District**  
**CalPERS Pension Plans Summary**

Pension Plan	Accrued Liability	Market Value of Assets	Unfunded Accrued Liability	% Funded
2023 Safety Classic	\$5,218,050	\$4,370,741	\$847,309	83.8%
2023 Safety PEPRA	\$1,267,725	\$1,092,935	\$174,790	86.2%
2023 Misc Classic	\$872,062	\$741,713	\$130,349	85.1%
2023 Misc PEPRA	\$4,679	\$7,102	(\$2,423)	151.8%
2024 Safety Classic UAL	\$0	\$0	(\$109,269)	
2024 Safety PEPRA UAL	\$0	\$0	(\$27,323)	
2024 Misc Classic UAL	\$0	\$0	(\$18,543)	
2024 Misc PEPRA UAL	\$0	\$0	(\$178)	
<b>Total</b>	<b>\$7,362,516</b>	<b>\$6,212,491</b>	<b>\$994,713</b>	

*Sources: CalPERS and Ridgeline*

As of 06/30/2024, the total UAL of the District is estimated at approximately \$1 million.

The UAL bears interest at 6.8% per year and is amortized through FYE 2046, as shown in **Table 8**.

**Table 8**  
**Placer Hills Fire Protection District**  
**CalPERS UAL Amortization Schedule**

FYE	2023 UAL Safety Classic [1]	2024 UAL Safety Classic [2]	2023 UAL Safety PEPRA [1]	2024 UAL Safety PEPRA [2]	2023 UAL Misc Classic [1]	2024 UAL Misc Classic [2]	Total Pmt
2025	\$22,868	\$0	\$4,681	\$0	\$3,503	\$0	\$31,052
2026	\$46,035	\$0	\$9,647	\$0	\$7,282	\$0	\$62,964
2027	\$62,189	(\$2,679)	\$12,907	(\$670)	\$9,680	(\$455)	\$80,972
2028	\$78,341	(\$5,358)	\$16,169	(\$1,340)	\$12,079	(\$909)	\$98,982
2029	\$94,494	(\$8,037)	\$19,428	(\$2,010)	\$14,479	(\$1,364)	\$116,990
2030	\$95,196	(\$10,716)	\$19,603	(\$2,680)	\$14,597	(\$1,818)	\$114,182
2031	\$95,197	(\$13,395)	\$19,605	(\$3,349)	\$14,597	(\$2,273)	\$110,381
2032	\$95,196	(\$13,395)	\$19,604	(\$3,349)	\$14,598	(\$2,273)	\$110,380
2033	\$95,197	(\$13,395)	\$19,603	(\$3,349)	\$14,596	(\$2,273)	\$110,378
2034	\$95,196	(\$13,395)	\$19,605	(\$3,349)	\$14,596	(\$2,273)	\$110,379
2035	\$95,197	(\$13,395)	\$19,605	(\$3,349)	\$14,598	(\$2,273)	\$110,382
2036	\$95,196	(\$13,395)	\$19,604	(\$3,349)	\$14,596	(\$2,273)	\$110,378
2037	\$95,196	(\$13,395)	\$19,605	(\$3,349)	\$14,597	(\$2,273)	\$110,380
2038	\$95,196	(\$13,395)	\$19,603	(\$3,349)	\$14,596	(\$2,273)	\$110,377
2039	\$95,197	(\$13,395)	\$19,605	(\$3,349)	\$14,596	(\$2,273)	\$110,380
2040	\$95,194	(\$13,395)	\$19,605	(\$3,349)	\$14,597	(\$2,273)	\$110,378
2041	\$95,196	(\$13,395)	\$19,603	(\$3,349)	\$14,596	(\$2,273)	\$110,377
2042	\$95,196	(\$13,395)	\$19,605	(\$3,349)	\$14,597	(\$2,273)	\$110,380
2043	\$95,196	(\$13,395)	\$19,604	(\$3,349)	\$14,595	(\$2,273)	\$110,377
2044	\$95,196	(\$13,395)	\$19,605	(\$3,349)	\$14,599	(\$2,273)	\$110,382
2045	\$10,527	(\$13,395)	\$2,581	(\$3,349)	\$1,971	(\$2,273)	(\$3,939)
2046	\$0	(\$13,395)	\$0	(\$3,349)	\$0	(\$2,273)	(\$19,018)
<b>Total</b>	<b>\$1,742,396</b>	<b>(\$241,108)</b>	<b>\$359,477</b>	<b>(\$60,291)</b>	<b>\$267,945</b>	<b>(\$40,916)</b>	<b>\$2,027,503</b>

Sources: CalPERS and Ridgeline

[1] 2023 UAL amortization schedule is provided by CalPERS.

[2] 2024 UAL amortization schedule is estimated by Ridgeline based on CalPERS 2024 investment performance estimate of 9.3%. Excludes any other actuarial bases that may be added by CalPERS.

While additional future UAL increases are likely, CalPERS has been implementing measures to reduce them, including increasing the Normal Cost contribution rates and decreasing the discount rate. This Fiscal Study does not make any projections about future UAL increases.

**Table 9** shows the PHFPD’s Normal Cost contribution rate history for the past ten years. This Fiscal Study assumes a small annual increase to these contribution rates going forward.

**Table 9**  
**Placer Hills Fire Protection District**  
**CalPERS Normal Cost Contribution Rates**

FYE	Safety Classic	Safety PEPR	Misc Classic	Misc PEPR
2017	12.06%	9.42%	8.38%	0.00%
2018	12.24%	9.51%	8.42%	6.53%
2019	12.85%	10.02%	8.89%	6.84%
2020	13.54%	10.22%	9.68%	6.99%
2021	14.81%	11.11%	10.48%	7.73%
2022	14.81%	11.13%	10.34%	7.59%
2023	14.74%	10.80%	10.32%	7.47%
2024	16.45%	10.85%	11.84%	7.68%
2025	16.56%	11.05%	11.88%	7.87%
2026	16.59%	11.23%	11.94%	7.96%

Source: CalPERS

## DISTRICT OPERATIONS

The PHFPD tracks its budget and reserves through two separate funds:

- General Fund; and
- Mitigation Fees Fund.

For the purposes of this Fiscal Study, the Mitigation Fees Fund is combined with the General Fund into one financial model to present a comprehensive picture of the PHFPD’s financial situation.

### GENERAL FUND

The General Fund is the primary operating fund of the PHFPD. It includes all revenues, expenses, debt service, and capital outlay, other than mitigation fees and fee-funded capital projects.

#### **Revenues**

##### Property Taxes

The primary funding source for the District’s operations is *ad valorem* property taxes, which currently total approximately \$1.6 million per year.

Going forward, a conservative *ad valorem* tax revenue annual growth rate of 3.5% was assumed. This growth rate is somewhat lower than the historical growth rate, as we assume lower volume of property resales due to higher mortgage interest rates.

The District also collects voter-approved special taxes under three separate measures. The combined special tax revenues generate approximately \$1.86 million annually. It was assumed that these revenues will grow at 3.0-3.5% annually, consistent with the increase limitations of each individual measure and the overall projected assessed value increase within the District. None of the measures have a sunset provision.

### Other Revenues

Other General Fund revenues include:

- Administrative Services fees paid by the NFPD and Penryn Fire Protection District (projected to grow at the District’s anticipated salary increase rate of 3.0% per year).
- Mitigation Fees (conservatively projected to increase at \$5,000 per year).
- Interest income (projected at 3% of the beginning cash balance for the year).
- Other various service, rental, reimbursement, and miscellaneous revenues (generally expected to increase at the rate of inflation).

### **Expenses**

The General Fund expenses include all expenses of the District.

Projections for the General Fund expenses are based on historical trends, 2025 budget, and additional feedback from the PHFPD staff. The following assumptions were made:

- Most categories are expected to increase at the annual inflation rate, assumed to be 3%.
- Salary increases are projected at 3% per year.
- Minor adjustments were made to some categories based on input from the PHFPD staff.
- Debt service includes existing debt and future borrowings, as described above.
- Capital Outlay includes a small allowance for office and station improvements, replacement of essential equipment, as well as replacement of rolling stock, as described above.

### **Operating Results**

Over the last three fiscal years (2022-2024), the District operated at essentially break-even, with small surpluses in FYs 2022 and 2023 and a minor shortfall in FY 2024.

The District expects to finish FY 2025 at break-even as well, even though the budget data shows a small shortfall.

**Table 10** summarizes the historical and projected revenues, expenses, capital outlay, debt service, and the net cash flow of the District.

Details of the District’s revenues, expenses, and net cash flow, including capital outlay and debt service, are provided in **Table A-2** of **Appendix A**.

**Table 10**  
**Placer Hills Fire Protection District**  
**Operating Statement Summary**

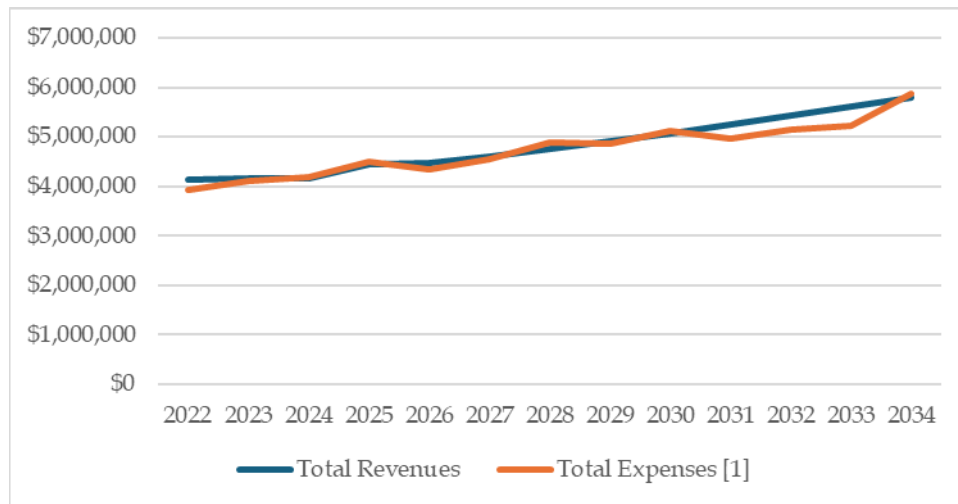
FYE		Total Revenues	Total Expenses [1]	Net Cash Flow
2022	Historical	\$4,127,993	\$3,921,238	\$206,754
2023		\$4,157,778	\$4,113,517	\$44,261
2024		\$4,157,605	\$4,200,805	(\$43,200)
2025		\$4,445,102	\$4,489,718	(\$44,616)
2026	Projected	\$4,465,355	\$4,339,881	\$125,474
2027		\$4,614,998	\$4,552,759	\$62,239
2028		\$4,767,400	\$4,892,252	(\$124,852)
2029		\$4,918,999	\$4,869,905	\$49,094
2030		\$5,080,788	\$5,117,702	(\$36,914)
2031		\$5,245,133	\$4,960,130	\$285,003
2032		\$5,424,443	\$5,143,992	\$280,451
2033		\$5,609,099	\$5,223,423	\$385,676
2034		\$5,802,578	\$5,873,672	(\$71,094)

Sources: PHFPD and Ridgeline

[1] Includes capital outlay and debt service.

**Graph 1** illustrates the historical and projected trend for the District’s revenues and expenses.

**Graph 1**  
**Placer Hills Fire Protection District**  
**Revenue and Expense Trend**



The District's revenues and expenses are projected to increase at approximately the same rate.

Over the 9-year forecast period, the District is expected to continue maintaining a general break-even trend through 2030. Starting in 2031, the District is expected to generate approximately \$280,000 in annual surplus, mostly due to having paid off an engine lease in 2029. The District is then expected to return to break-even in 2034 due to equipment replacement needs and commencement of debt service on an engine lease.

The long-term break-even trend allows the District to maintain and timely replace its essential equipment, vehicles, and apparatus. However, it leaves little room for any expansion of services or major capital projects, such as fire station upgrades or replacement. The break-even trend also limits the District's ability to take on balance sheet debt to fund such projects.

It is expected that to fund major projects, the District will need to seek additional funding sources, such as grants (which are hard to find for fire station projects), other types of funding assistance, and/or additional voter-approved taxes.

#### MITIGATION FEES FUND

The Mitigation Fees Fund is used to account for financial sources and uses related to the District's mitigation fee program. The annual revenues and corresponding expenses in this fund are relatively small and for the purposes of this Fiscal Study have been rolled into the General Fund.

#### FUND BALANCES

The District's reserves / fund balances are impacted by its revenues and expenses. **Table 11** summarizes the historical and projected FYE fund balances of the District. Details of the calculations of the District's fund balances are provided in **Table A-3** of **Appendix A**.

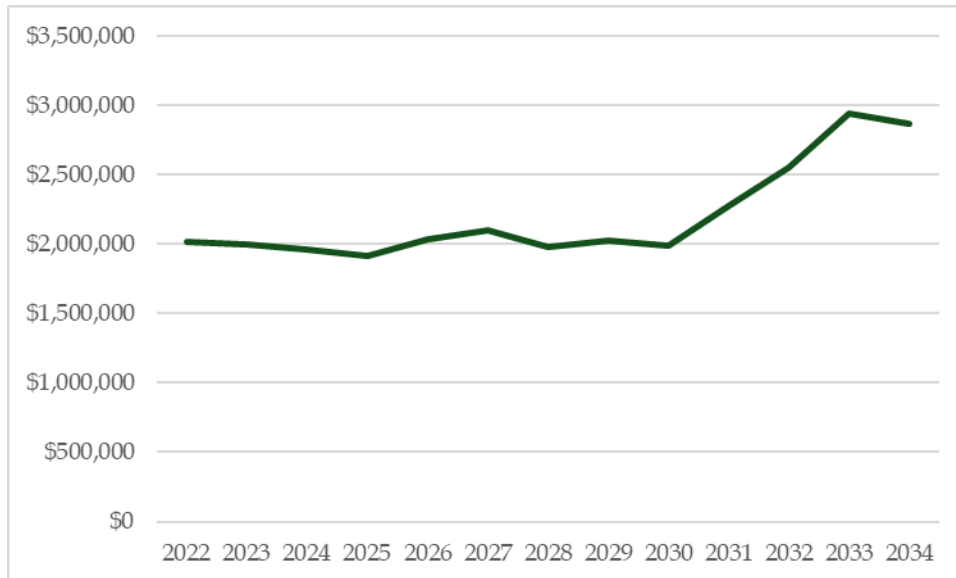
**Table 11**  
**Placer Hills Fire Protection District**  
**Fund Balance Summary**

FYE		Total Fund Balance
2022	Historical	\$2,019,073
2023		\$1,997,779
2024		\$1,959,365
2025		\$1,914,749
2026	Projected	\$2,040,222
2027		\$2,102,461
2028		\$1,977,609
2029		\$2,026,703
2030		\$1,989,790
2031		\$2,274,792
2032		\$2,555,243
2033		\$2,940,919
2034		\$2,869,825

*Sources: PHFPD and Ridgeline*

**Graph 2** illustrates the historical and projected year-end fund balances of the District.

**Graph 2**  
**Placer Hills Fire Protection District**  
**Fund Balances Trend**



The PHFPD maintains healthy reserve levels, which provides it with fiscal resiliency and stability. However, these reserves are insufficient to fund any significant capital facility projects.

## FISCAL ANALYSIS SUMMARY

The main conclusion of this chapter is that the District demonstrates a moderately strong ability to operate at break-even over the next decade while continuing to provide the same level of services and facilities. The District will need to find additional funding sources to undertake any major capital facility projects (such as station renovations or replacements).

The projections developed as part of this analysis are highly dependent on many assumptions, including the rate of inflation, assessed values within the District, staffing levels, CalPERS actions and investment returns, and many operating and financial decisions made daily by the District. The reality is likely to differ from the forecast, and it will depend on the District's management and Board of Directors to navigate the situations they encounter to continue to preserve the fiscal health of the District while prudently managing taxpayer funds.

## FISCAL MANAGEMENT RECOMMENDATIONS

During the preparation of this Fiscal Study, the following potential areas of fiscal improvement have been identified for the District to consider:

- **Investment Management:** The District's reserves are currently invested with the County Treasury Pool and the Local Agency Investment Fund. Given the current interest rate environment, the District may be able to generate additional investment earnings without additional risk through participation in government investment pools, such as the California Cooperative Liquid Assets Securities System ("CLASS") and the California Asset Management Program ("CAMP"), and / or by working with an investment manager who specializes in public funds investments.
- **Pension Liability Management:** In 2021, the District refinanced its UAL with a pension obligation bond. CalPERS' investment performance and assumption changes since then have resulted in additional UAL balances. The District should consider performing a comprehensive pension liability assessment to identify appropriate pension liability management strategies, including the elimination of negative amortization, additional discretionary payments, and indirect refunding of the UAL. Moreover, the District should consider developing and adopting a formal pension liability management policy.
- **Lobbying, Grants, and Earmarks:** The District should consider developing a lobbying strategy and pursuing grants and earmarks for capital projects. Taking advantage of grant and earmark funding helps bring community's tax dollars back to where state and federal taxes are paid and can enhance the resources of local government agencies.

- **Fire User Fees:** The District collects fees for user-specific services. The District should regularly update its fee schedule to make sure that it properly reflects the cost of providing such services and includes all applicable services.
- **Mitigation Fees:** The District approved its latest Mitigation Fee Nexus Study in 2020. A recommended best practice is to update nexus studies every five years (even though the Mitigation Fee Act only requires updates every 8 years). The District has several planned new developments within its footprint, which may warrant a re-evaluation of its mitigation fee program. Additionally, the District should consider incorporating its equipment inventory into its fee program and collecting an administrative surcharge to help off-set Mitigation Fee Act compliance costs.

This is not a comprehensive list of potential fiscal management opportunities – just the ones that we have noticed during our review. Ridgeline provides no opinion on any other fiscal, cost, or operating management practices that are not specifically addressed above.

### III. FISCAL ANALYSIS FOR NEWCASTLE FIRE PROTECTION DISTRICT

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Ridgeline developed separate fiscal analysis and projections for each District on a stand-alone basis, which will become the foundation for the fiscal analysis on a consolidated basis. This chapter contains the analysis and projections for the Newcastle Fire Protection District (the “District” or “NFPD”).

#### DISTRICT DESCRIPTION

The NFPD is a California fire protection district that provides fire protection, community risk reduction, and emergency medical response services to the Newcastle community in the unincorporated Placer County. The District serves a population of approximately 4,300 people and covers approximately 15 square miles.

#### ORGANIZATION STRUCTURE

The District has six paid positions within the Fire Department (all full time):

- Captains (3); and
- Engineers (3).

All management and administrative services for the District are provided by the PHFPD through an administrative services agreement.

For the purposes of this fiscal analysis, it was assumed that the District is fully staffed at all times (i.e., there are no vacant positions). All positions were projected to remain at their current full-time status. The detailed staffing model and financial projections are included in **Table B-1** of **Appendix B**.

#### BALANCE SHEET OVERVIEW

The balance sheet of the NFPD for the prior four fiscal years (2021-2024) is summarized in **Table 12**.

**Table 12**  
**Newcastle Fire Protection District**  
**Balance Sheet Summary**

Description	FYE 2021	FYE 2022	FYE 2023	FYE 2024
	Audit	Audit	Audit	Audit
<b>ASSETS</b>				
Cash and Investments	\$437,442	\$790,779	\$379,371	\$669,917
Receivables	\$65	\$10,940	\$0	\$192
Capital Assets	\$1,323,076	\$2,992,375	\$5,419,677	\$5,359,553
<b>TOTAL ASSETS</b>	<b>\$1,760,583</b>	<b>\$3,794,094</b>	<b>\$5,799,048</b>	<b>\$6,029,662</b>
<b>LIABILITIES</b>				
Accounts Payable & Accrued Expenses	\$46,949	\$984,804	\$21,129	\$21,129
Compensated Absences	\$0	\$18,204	\$16,432	\$18,636
Debt Obligations	\$81,146	\$1,047,343	\$3,804,593	\$3,715,800
<b>TOTAL LIABILITIES</b>	<b>\$128,095</b>	<b>\$2,050,351</b>	<b>\$3,842,154</b>	<b>\$3,755,565</b>
<b>NET POSITION</b>	<b>\$1,632,488</b>	<b>\$1,743,743</b>	<b>\$1,956,894</b>	<b>\$2,274,097</b>

Source: NFPD

The key assets and liabilities of the District are discussed below.

### CASH AND CASH EQUIVALENTS

Over the past four fiscal years, the NFPD’s cash position has been fluctuating, ranging from \$380,000 to \$790,000. Much of the fluctuation had to do with the following events:

- A fire station construction project and the cash flows related to construction and permanent financing sources.
- Sale of old fire station property.

### CAPITAL ASSETS

The NFPD’s capital assets are primarily centered around land, buildings, and fleet of fire apparatus and vehicles.

#### **Apparatus and Vehicle Fleet Replacement Needs**

Due to the constrained financial situation, the District does not anticipate being able to replace any apparatus over the next decade, instead relying on renting necessary apparatus from the PHFPD.

## DEBT OBLIGATIONS

The only debt obligations of the NFPD, a USDA fire station loan, is shown in **Table 13**.

**Table 13**  
**Newcastle Fire Protection District**  
**Outstanding Debt Summary**

Debt Obligation	Creditor	Origination Year	Original Amount	Interest Rate	Annual Debt Service	Pmt Frequency	06/30/2024 Balance	Maturity Date
USDA Fire Station Loan	USDA	2023	\$3,775,800	2.25%	\$144,000	[1]	\$3,653,800	1/25/2063
<b>Total</b>			<b>\$3,775,800</b>		<b>\$144,000</b>		<b>\$3,653,800</b>	

Source: NFPD

[1] Semi-annual interest and annual principal payments.

Should the District elect to consolidate with the PHFPD, it will need to review its financing documents to ensure that a consolidation does not constitute an event of default, notify the USDA of the upcoming consolidation, and amend the financing documents, as necessary.

## PENSION LIABILITY

The NFPD offers defined contribution pension benefits to eligible employees. Since it does not participate in a defined benefits plan, the District does not have a pension liability.

## DISTRICT OPERATIONS

The NFPD tracks its budget and reserves through two separate funds:

- General Fund; and
- Mitigation Fees Fund.

For the purposes of this Fiscal Study, the Mitigation Fees Fund is combined with the General Fund into one financial model to present a comprehensive picture of the NFPD's financial situation.

## GENERAL FUND

The General Fund is the primary operating fund of the NFPD. It includes all revenues, expenses, debt service, and capital outlay, other than mitigation fees and fee-funded capital projects.

## **Revenues**

### Property Taxes

The *ad valorem* property taxes are a major funding source for the District's operations and currently total approximately \$350,000 per year.

Going forward, a conservative *ad valorem* tax revenue annual growth rate of 3.5% was assumed. This growth rate is somewhat lower than the historical growth rate, as we assume lower volume of property resales due to higher mortgage interest rates.

The District also collects voter-approved special taxes under two separate measures. The combined special tax revenues generate approximately \$610,000 annually. It was assumed that these revenues will grow at 3.0-3.5% annually, consistent with the increase limitations of each individual measure and the overall projected assessed value increase within the District. None of the measures have a sunset provision..

### Other Revenues

Other General Fund revenues include:

- Mitigation Fees (conservatively projected to increase at \$5,000 per year).
- Interest income (projected at 3% of the beginning cash balance for the year).
- Other various service, rental, reimbursement, and miscellaneous revenues (generally expected to increase at the rate of inflation).

## **Expenses**

The General Fund expenses include all expenses of the District.

Projections for the General Fund expenses are based on historical trends, 2025 budget, and additional feedback from PHFPD staff, which is responsible for all administrative and management functions for the District. The following assumptions were made:

- Most categories are expected to increase at the annual inflation rate, assumed to be 3%.
- Salary increases are projected at 5% per year. The District staff feels that this higher rate of salary increases is necessary to retain personnel given its less competitive benefits structure.
- Minor adjustments were made to some categories based on input from the PHFPD staff.
- Capital Outlay includes a small allowance for replacement of essential equipment. Since the District recently built a new fire station, it does not anticipate any facility-related capital outlay during the forecast period. The District does not have the financial capacity to replace any apparatus.

**Operating Results**

Over the last three fiscal years (2022-2024), the District generated a combined cash flow surplus of \$480,000, most of which is related to a \$436,000 one-time sale of assets. The District expects to finish FY 2025 with an approximately \$183,000 deficit.

**Table 14** summarizes the historical and projected revenues, expenses, capital outlay, debt service, and net cash flow of the District. Details of the District’s revenues, expenses, and operating results, including capital outlay and debt service, are provided in **Table B-2** of **Appendix B**.

**Table 14**  
**Newcastle Fire Protection District**  
**Operating Statement Summary**

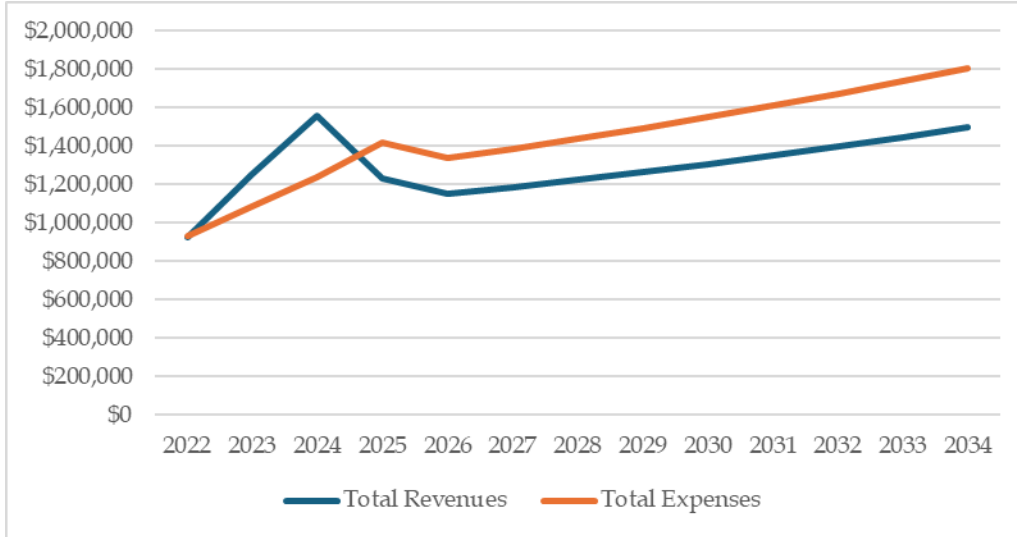
FYE		Total Revenues	Total Expenses [1]	Net Cash Flow
2022	Historical	\$928,883	\$930,389	(\$1,506)
2023		\$1,252,526	\$1,084,817	\$167,709
2024		\$1,558,702	\$1,242,882	\$315,820
2025	Projected	\$1,233,240	\$1,416,473	(\$183,233)
2026		\$1,152,321	\$1,337,800	(\$185,478)
2027		\$1,187,389	\$1,388,437	(\$201,048)
2028		\$1,223,209	\$1,440,250	(\$217,041)
2029		\$1,263,318	\$1,495,638	(\$232,320)
2030		\$1,307,737	\$1,552,304	(\$244,566)
2031		\$1,353,509	\$1,612,921	(\$259,411)
2032		\$1,400,680	\$1,674,933	(\$274,253)
2033		\$1,449,300	\$1,741,306	(\$292,007)
2034		\$1,499,418	\$1,809,212	(\$309,794)

Source: NFPD and Ridgeline

[1] Includes debt service and capital outlay.

**Graph 3** illustrates the historical and projected trend for the District’s revenues and expenses.

**Graph 3**  
**Newcastle Fire Protection District**  
**Revenue and Expenses Trend**



The District's expenses are projected to increase at a slightly higher rate than its revenues.

Over a 9-year forecast period, the District is projected to operate at a consistently increasing annual deficit, starting with \$185,000 and eventually increasing to over \$300,000 per year.

**Table 15** provides an overview of the FYE 2025 operating results.

**Table 15**  
**Newcastle Fire Protection District**  
**FYE 2025 Operating Statement Summary**

Description	Amount
<b>Total Revenues</b>	<b>\$1,233,240</b>
Expenses:	
Total Operating Expenses	\$1,230,367
Capital Outlay	\$40,500
Debt Service	\$145,606
<b>Total Expenses</b>	<b>\$1,416,473</b>
<b>Total Deficit</b>	<b>(\$183,233)</b>
<hr/>	
<b>Labor Expenses:</b>	
Administrative Services Agreement	\$184,270
Payroll Expenses	\$782,133
<b>Total Labor Expenses</b>	<b>\$966,403</b>
<i>As % of Total Revenues</i>	78%
<i>As % of Total Expenses</i>	68%
<hr/>	
<b>Debt Service</b>	<b>\$145,606</b>
<i>As % of Total Revenues</i>	12%
<i>As % of Total Expenses</i>	10%

Source: NFPD and Ridgeline

Payroll expenses and administrative services agreement payments to the PHFPD constitute 68% of the District's total expenses (including capital outlay and debt service). The District has a very limited ability to reduce these expenses and still to be able to continue providing its services.

The USDA loan debt service represents 10% of the District's total expenses (including capital outlay and debt service). This portion of expenses cannot be reduced, since the interest rate on the loan is only 2.25%, significantly below the current market interest rates. The loan term extends through 2063 (almost 40 years) and cannot be extended any further.

The rest of the expenses (including capital outlay) represent approximately 22% of the District's total expenses (including capital outlay and debt service).

The projected \$183,000 shortfall for FYE 2025 constitutes 13% of the District's total expenses (including capital outlay and debt service) and 15% of the District's total revenues.

**MITIGATION FEES FUND**

The Mitigation Fees Fund is used to account for financial sources and uses related to the District’s mitigation fee program. The annual revenues and corresponding expenses in this fund are relatively small and for the purposes of this Fiscal Study have been rolled into the General Fund.

**FUND BALANCES**

The District’s reserves / fund balances are impacted by its revenues and expenses. **Table 16** summarizes the historical and projected FYE fund balances of the District. Details of the calculations of the District’s fund balances are provided in **Table B-3** of **Appendix B**.

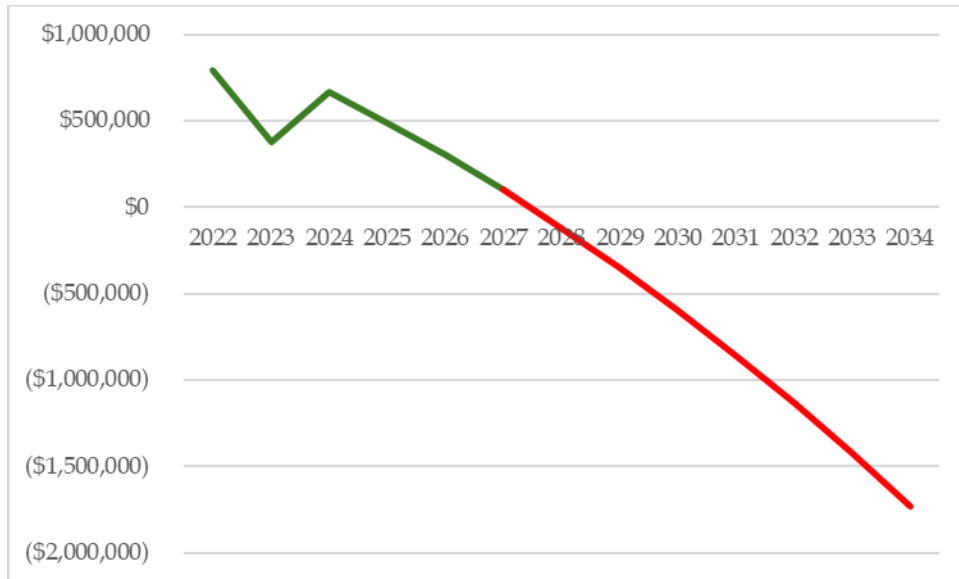
**Table 16**  
**Newcastle Fire Protection District**  
**Fund Balances Summary**

FYE		Total Fund Balance
2022	Historical	\$790,779
2023		\$379,371
2024		\$669,917
2025		\$486,684
2026	Projected	\$301,206
2027		\$100,158
2028		(\$116,883)
2029		(\$349,203)
2030		(\$593,770)
2031		(\$853,181)
2032		(\$1,127,434)
2033		(\$1,419,441)
2034		(\$1,729,235)

*Source: NFPD and Ridgeline*

**Graph 4** illustrates the historical and projected year-end fund balances of the District.

**Graph 4**  
**Newcastle Fire Protection District**  
**Fund Balances Trend**



While the NFPD currently has some reserves, they are expected to be quickly depleted due to the annual deficit spending, with the District projected to run out of cash in FYE 2028.

The combined operating deficit over the current fiscal year and the 9-year forecast period is estimated at approximately \$2.4 million.

## **FISCAL ANALYSIS SUMMARY**

The main conclusion of this chapter is that the District is in a dire financial situation. It currently operates at a substantial operating deficit, estimated at approximately \$185,000 per year. Without immediate action by the District management to lower expenses and/or generate additional revenues, the District is expected to run out of cash and become financially insolvent in FYE 2028.

The projections developed as part of this analysis are highly dependent on many assumptions, including the rate of inflation, assessed values within the District, staffing levels, and many operating and financial decisions made daily by the District. The reality is likely to differ from the forecast, and it will depend on the District's management and Board of Directors to navigate the situations they encounter.

## **FISCAL MANAGEMENT RECOMMENDATIONS**

The District's financial model is unsustainable in its present form. The District should re-evaluate its entire operating structure, revenue sources, and all line items of expenses. Without a major change of course, the District is projected to fail financially in FYE 2028.

With the annual deficit of 13% of the total expenses and 15% of the total revenues, any solution will require drastic measures on the cost and revenue sides.

## IV. FISCAL ANALYSIS FOR CONSOLIDATED DISTRICT

---

Based on the results of the fiscal analysis and financial projections developed for the Placer Hills Fire Protection District and the Newcastle Fire Protection District, Ridgeline developed the following fiscal analysis and financial projections for a hypothetical Placer Hills – Newcastle Consolidated District (“Consolidated District”).

### DISTRICT DESCRIPTION

The Consolidated District is expected to combine all areas and services of the PHFPD and NFPD. It is assumed that the Consolidated District will commence its activities on July 1, 2025. The Consolidated District’s name and governance structure will be determined during the consolidation process and are not a subject of this Fiscal Study.

For the purposes of this analysis, it was assumed that the Consolidated District will maintain the same level of services and take on the same capital projects that were outlined in the separate fiscal analysis chapters for each individual District, with the exception that the PHFPD’s service standard of having a paramedic on each engine will also be applied to the NFPD service area. No additional new services or capital projects are assumed for the Consolidated District.

### ORGANIZATION STRUCTURE

The Consolidated District will maintain the same organization structure as the PHFPD. All six employees of the NFPD will join the Fire Department of the Consolidated District with the same compensation and benefit structure as currently offered to the PHFPD employees, including participation in CalPERS pension plan, medical insurance, and longevity incentive pay.

It was assumed that the consolidation process will not result in addition or elimination of positions. It was also assumed that the Consolidated District is fully staffed at all times. The detailed staffing model and financial projections are included in **Table C-1** of **Appendix C**.

It was determined by the PHFPD staff that certain adjustments to the base hourly rates of some of the NFPD employees will be necessary, based on the FY2025 compensation schedules, as shown in **Table 17**.

**Table 17**  
**Placer Hills - Newcastle Consolidated District**  
**Newcastle Employees Hourly Rates Assumptions**  
**FYE 2025**

Position	Independent	Consolidated	Difference
Captain	\$25.75	\$25.80	\$0.05
Captain	\$27.04	\$27.09	\$0.05
Captain	\$25.75	\$28.21	\$2.46
Engineer	\$25.46	\$25.46	\$0.00
Engineer	\$24.25	\$24.25	\$0.00
Engineer	\$24.25	\$24.25	\$0.00

*Source: NFPD and PHFPD*

**Table 18** on the following page provides a summary and a comparison of the total staffing cost for the Districts staying independent vs. consolidating.

Initially, the consolidation is projected to result in slightly higher costs, as the NFPD employees are transitioned to the PHFPD compensation structure. However, after several years, the consolidated structure is expected to result in savings. The savings come from the fact that the NFPD currently does not offer a competitive benefits package and thus has to offer higher annual salary increases (assumed to be 5%). Under the more competitive PHFPD benefits structure, the annual salary increases of 3% are deemed to be sufficient. All differences between the independent and consolidated scenarios are limited to the impacts associated with the NFPD positions.

The FYE 2025 is included in the table only to illustrate how the consolidation is expected to impact the staffing costs without taking into account inflationary impacts.

**Table 18**  
**Placer Hills - Newcastle Consolidated District**  
**Staffing Model Comparison**

Description	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>Independent Districts</b>										
Placer Hills FPD	\$3,072,461	\$3,155,571	\$3,246,005	\$3,341,393	\$3,441,021	\$3,540,292	\$3,643,190	\$3,747,913	\$3,858,336	\$3,970,203
Newcastle FPD	\$761,883	\$797,583	\$835,108	\$874,552	\$916,015	\$959,601	\$1,005,420	\$1,053,589	\$1,104,229	\$1,157,469
<b>Total Cost - Independent</b>	<b>\$3,834,344</b>	<b>\$3,953,154</b>	<b>\$4,081,113</b>	<b>\$4,215,945</b>	<b>\$4,357,035</b>	<b>\$4,499,893</b>	<b>\$4,648,610</b>	<b>\$4,801,502</b>	<b>\$4,962,564</b>	<b>\$5,127,672</b>
<b>Total Cost - Consolidated</b>	<b>\$3,877,362</b>	<b>\$3,983,631</b>	<b>\$4,094,751</b>	<b>\$4,213,490</b>	<b>\$4,336,060</b>	<b>\$4,458,048</b>	<b>\$4,586,355</b>	<b>\$4,715,253</b>	<b>\$4,852,950</b>	<b>\$4,991,622</b>
<b>Difference (\$)</b>	<b>\$43,017</b>	<b>\$30,477</b>	<b>\$13,639</b>	<b>(\$2,455)</b>	<b>(\$20,976)</b>	<b>(\$41,845)</b>	<b>(\$62,256)</b>	<b>(\$86,249)</b>	<b>(\$109,614)</b>	<b>(\$136,050)</b>
<b>Difference (%)</b>	<b>1.12%</b>	<b>0.77%</b>	<b>0.33%</b>	<b>-0.06%</b>	<b>-0.48%</b>	<b>-0.93%</b>	<b>-1.34%</b>	<b>-1.80%</b>	<b>-2.21%</b>	<b>-2.65%</b>

Source: PHFPD, NFPD, and Ridgeline

## **BALANCE SHEET OVERVIEW**

This Fiscal Study assumes that all assets (including cash and cash equivalents, land, buildings and structures, fleets, pension assets, etc.) and liabilities (including debt, pension liability, etc.) of the two Districts will be fully consolidated and that all strategic initiatives discussed for the individual Districts remain applicable to the Consolidated District.

The key assumptions regarding certain assets and liabilities are discussed below.

### DEBT OBLIGATIONS

As a part of the consolidation process, the Districts will need to reach out to all lenders and notify them of the consolidation. Most likely all lenders will require an update to the financing documents, for which the Districts are likely to incur legal costs.

### PENSION PLANS AND LIABILITY

The PHFPD offers pension benefits to eligible employees through CalPERS. The NFPD is not a member of CalPERS. Upon consolidation, it is expected that the NFPD employees will join the PHFPD CalPERS PEPRSA Safety Plan as new employees. The associated costs are included in the consolidated staffing model.

The Districts will need to work with CalPERS to ensure the transition of the PHFPD pension plans to the Consolidated District.

## **FINANCIAL PROJECTIONS**

The Consolidated District financial projections were done under one fund to evaluate the total financial picture.

It was assumed that the Consolidated District will commence operations on July 1, 2025. As such, all financial projections developed for the Consolidated District start with FYE 2026 and cover a 9-year period through FYE 2034.

The Consolidated District projections represent the sum of the corresponding revenue and expense line items of the two individual Districts, with certain adjustments discussed below. Similarly to the individual Districts' projections, the Mitigation Fees Fund has been rolled into the overall financial model of the Consolidated District.

## Revenues

### Property Taxes

It was assumed that the Consolidated District will receive the same amount of the *ad valorem* property taxes currently collected by the Districts.

The total per parcel amount of the voter-approved tax measures is higher for PHFPD than for the NFPD. It is anticipated that upon the consolidation, the PHFPD's Measure A assessment will be overlaid on the properties within the NFPD, while maintaining the NFPD's Measures B and F in place. The initial revenue increase was estimated by the PHFPD at approximately \$409,000.

### Other Revenues

Other revenue projections incorporate the different line items from the two Districts and follow the same growth projection methodology. To the extent that the PHFPD revenues included any payments from the NFPD (Administrative Services Agreement and reimbursements of costs), the revenue and corresponding expenses were adjusted accordingly.

## Expenses

The Consolidated District expense, capital outlay, and debt service projections generally follow the same assumptions as those of the individual Districts and are based on historical trends, 2025 budgets, and additional feedback from the PHFPD staff. Most expense categories are expected to increase with the annual inflation rate, assumed to be 3%.

Given that the PHFPD already provides administrative services for the NFPD, the Districts were able to identify only immaterial cost savings opportunities. The Districts used a conservative approach to estimating savings and additional savings may transpire once their operations are fully integrated.

Additionally, as was discussed above, in the first several years of the projections period, the Consolidated District is likely to see somewhat higher payroll expenses due to transferring the NFPD personnel to the PHFPD compensation and benefits structure.

The individual District FYE 2025 budgets already capture most of the consolidation process costs. It was assumed that minimal additional costs for the revision of loan documents will be necessary prior to the consolidation, in FYE 2025. Therefore, the amount of the beginning cash balance of the Consolidated District was reduced by the amount of these additional costs.

## Operating Results

**Table 19** summarizes the projected revenues, expenses (including capital outlay and debt service), and net cash flow of the Consolidated District. Details of the revenues, expenses, and net cash flow projections are provided in **Table C-2** of **Appendix C**.

**Table 19**  
**Placer Hills - Newcastle Consolidated District**  
**Operating Statement Projections Summary**

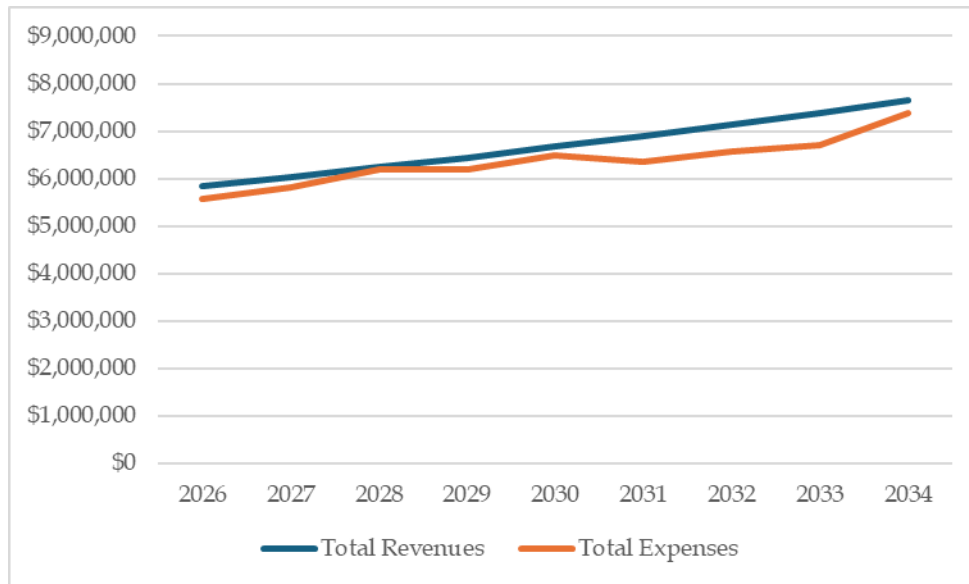
FYE	Total Revenues	Total Expenses [1]	Net Cash Flow
2026	\$5,832,050	\$5,577,343	\$254,707
2027	\$6,032,641	\$5,817,291	\$215,350
2028	\$6,238,121	\$6,189,802	\$48,319
2029	\$6,444,862	\$6,201,611	\$243,251
2030	\$6,663,933	\$6,482,487	\$181,446
2031	\$6,887,849	\$6,362,400	\$525,448
2032	\$7,129,009	\$6,581,562	\$547,447
2033	\$7,377,984	\$6,701,286	\$676,699
2034	\$7,638,233	\$7,390,299	\$247,934

Source: PHFPD, NFPD, and Ridgeline

[1] Includes capital outlay and debt service.

Graph 5 illustrates the projected trend for the Consolidated District’s revenues and expenses.

**Graph 5**  
**Placer Hills - Newcastle Consolidated District**  
**Revenue and Expenses Trend**



The Consolidated District’s revenues and expenses are projected to grow at a similar rate.

The Consolidated District is expected to operate at a small annual surplus (ranging from \$50,000 to \$255,000) in the first five years, maintaining the same fleet replacement schedule as was set forth for the individual Districts. The trend is expected to further improve when one of the engine leases is paid off, which would allow the Consolidated District to generate a greater surplus of approximately \$525,000 to \$680,000 per year. Then, in FYE 2034, the Consolidated District is projected to have a smaller surplus of approximately \$250,000 due to large capital outlay.

The Consolidated District is expected to generate better financial results than the combined individual results of the two Districts operating independently, as shown in **Table 20**.

**Table 20**  
**Placer Hills - Newcastle Consolidated District**  
**Operating Results Projections Comparison**

FYE	Independent Districts Projected Annual Net Cash Flow			Consolidated District	Difference
	PHFPD	NFPD	Total	Projected Annual Net Cash Flow	
2026	\$125,474	(\$185,478)	(\$60,004)	\$254,707	\$314,711
2027	\$62,239	(\$201,048)	(\$138,809)	\$215,350	\$354,159
2028	(\$124,852)	(\$217,041)	(\$341,893)	\$48,319	\$390,212
2029	\$49,094	(\$232,320)	(\$183,226)	\$243,251	\$426,477
2030	(\$36,914)	(\$244,566)	(\$281,480)	\$181,446	\$462,926
2031	\$285,003	(\$259,411)	\$25,592	\$525,448	\$499,857
2032	\$280,451	(\$274,253)	\$6,198	\$547,447	\$541,249
2033	\$385,676	(\$292,007)	\$93,669	\$676,699	\$583,030
2034	(\$71,094)	(\$309,794)	(\$380,888)	\$247,934	\$628,822

*Source: PHFPD, NFPD, and Ridgeline*

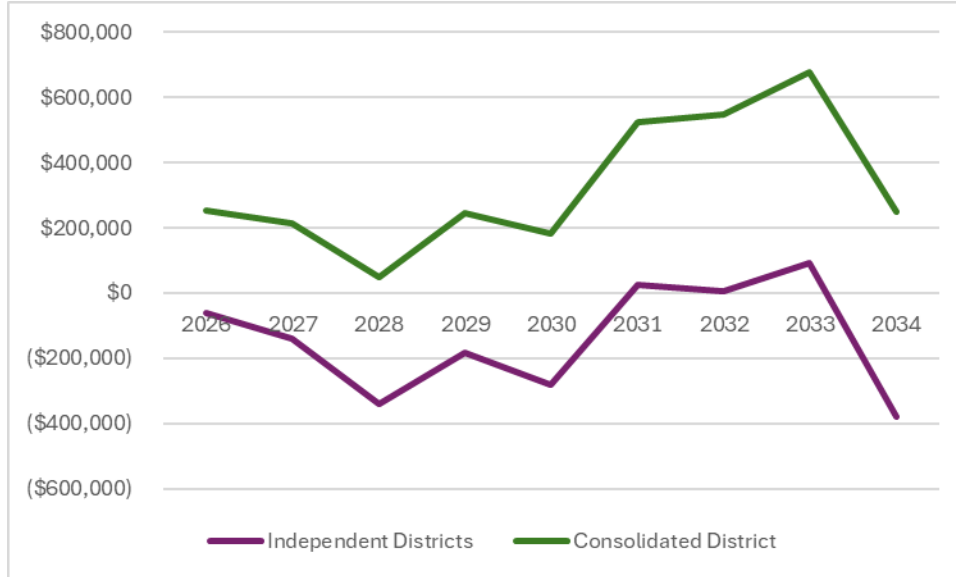
The better projected financial outcome is due to the expected additional parcel tax revenues from applying the PHFPD rates to properties within the NFPD area, as well as the minor economies of scale realized from the consolidation.

The annual financial improvement realized through the consolidation is expected to start at approximately \$6,000 and gradually increase to \$150,000 over nine years.

It should be noted that the projected financial improvement does not eliminate the net financial loss of the two Districts in the first several years but merely makes it less severe.

**Graph 6** illustrates the comparison of the annual operating results of the two combined individual Districts and the Consolidated District.

**Graph 6**  
**Placer Hills – Newcastle Consolidated District**  
**Comparison of Annual Net Operating Results**



Annual operating results will impact the Consolidated District’s reserves / fund balance. **Table 21** summarizes the projected FYE fund balance of the Consolidated District. Details of the calculations of the Consolidated District’s fund balance are provided in **Table C-3** of **Appendix C**.

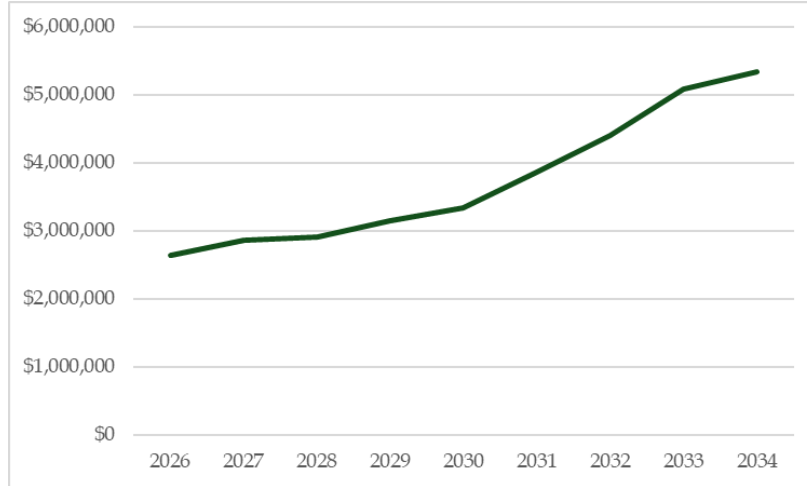
**Table 21**  
**Placer Hills - Newcastle Consolidated District**  
**Fund Balance Projections Summary**

FYE	Total Fund Balance
2026	\$2,646,140
2027	\$2,861,490
2028	\$2,909,809
2029	\$3,153,059
2030	\$3,334,505
2031	\$3,859,953
2032	\$4,407,400
2033	\$5,084,099
2034	\$5,332,033

*Source: PHFPD, NFPD, and Ridgeline*

**Graph 7** illustrates the projected year-end fund balance of the Consolidated District.

**Graph 7**  
**Placer Hills – Newcastle Consolidated District**  
**Fund Balance Trend Projection**



The Consolidated District is expected to achieve higher reserve balances than the combined individual reserves of the two Districts operating independently due to the additional parcel tax revenues and cost savings expected described above. **Table 22** compares the combined projected reserves of the two Districts with the projected reserves of the Consolidated District.

**Table 22**  
**Placer Hills - Newcastle Consolidated District**  
**Fund Balance Projections Comparison**

FYE	Independent Districts Projected Ending Fund Balances			Consolidated District Projected Ending Fund Balance	Difference
	PHFPD	NFPD	Total		
2026	\$2,040,222	\$301,206	\$2,341,428	\$2,646,140	\$304,711
2027	\$2,102,461	\$100,158	\$2,202,619	\$2,861,490	\$658,870
2028	\$1,977,609	(\$116,883)	\$1,860,726	\$2,909,809	\$1,049,083
2029	\$2,026,703	(\$349,203)	\$1,677,500	\$3,153,059	\$1,475,559
2030	\$1,989,790	(\$593,770)	\$1,396,020	\$3,334,505	\$1,938,485
2031	\$2,274,792	(\$853,181)	\$1,421,611	\$3,859,953	\$2,438,342
2032	\$2,555,243	(\$1,127,434)	\$1,427,809	\$4,407,400	\$2,979,591
2033	\$2,940,919	(\$1,419,441)	\$1,521,478	\$5,084,099	\$3,562,621
2034	\$2,869,825	(\$1,729,235)	\$1,140,590	\$5,332,033	\$4,191,443

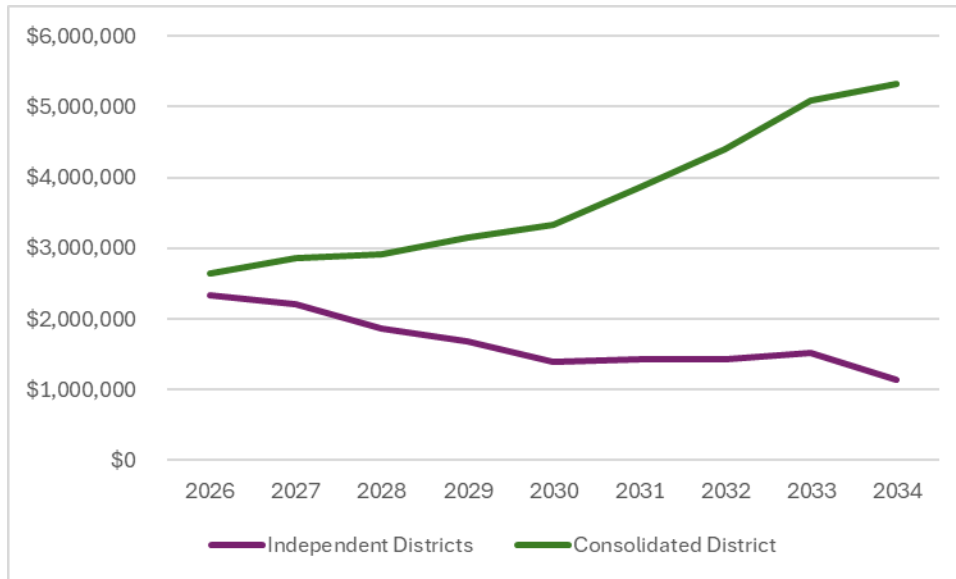
Source: PHFPD, NFPD, and Ridgeline

Over the nine-year term projection period, the difference in the fund balances is expected to reach approximately \$4.2 million. This analysis disregards the projection that the NFPD is expected to run out of cash in FYE 2028.

The consolidation will improve the net reserve balance comparing to the independent operations of the Districts. The improved reserve balances could allow the Consolidated District to start addressing some of the needed capital improvements or improve the level of services.

**Graph 8** illustrates the comparison of the FYE fund balances of the two combined individual Districts and the Consolidated District.

**Graph 8**  
**Placer Hills – Newcastle Consolidated District**  
**Comparison of Fund Balances**



The fund balances of the individual Districts were discussed in their corresponding chapters. Refer to Graphs 2 (PHFPD) and 4 (NFPD) for individual District projected fund balances. Note that while the PHFPD’s fund balances are projected to remain at healthy levels, the NFPD is projected to run out of cash in FYE 2028. The fund balances comparison in Graph 8 assumes that in the Independent Districts scenario the NFPD losses are offset by the PHFPD reserves.

## FISCAL ANALYSIS SUMMARY

The main conclusion of this Fiscal Study is that while the NFPD is projected to run out of cash in FYE 2028, the consolidation of the two Districts is expected to result in a stable Consolidated District capable of operating at an annual surplus over the nine-year projection period.

- *Placer Hills Fire Protection District*, operating on a stand-alone basis, can continue to operate at or near break-even point. However, it is unable to expand services or take on any major capital improvement projects (other than regularly replacing its existing apparatus) without additional funding.

- **Newcastle Fire Protection District**, operating on a stand-alone basis under the same revenue and expense structure, is expected to run out of cash in FYE 2028. Without intervention, it must drastically reduce its services, file for bankruptcy, and/or be forced by LAFCO to consolidate with another agency.
- The PHFPD currently receives a portion of its revenues (close to \$200,000 per year, or 4.5% of annual revenues) from the NFPD. It uses these revenues to fund some of its operating expenses. Since the PHFPD operates at break-even, the financial failure of the NFPD is likely to put pressure on the financial position of the PHFPD.
- **The consolidated District** is expected to operate at an annual surplus, assuming no changes to the capital improvements and level of services assumptions used in the individual District analysis.

The projections developed as part of this analysis are highly dependent on many assumptions, including the rate of inflation, assessed values within the Consolidated District, changes to the City services agreement, staffing levels, CalPERS actions and investment returns, and many operating and financial decisions made by the Consolidated District on a daily basis. The reality is likely to differ from the forecast, and it will depend on the Consolidated District's management and Board of Directors to navigate the situations they encounter to continue to preserve the fiscal health of the Consolidated District while prudently managing taxpayer funds.

## EXPECTED FINANCIAL OUTCOMES OF THE CONSOLIDATION

The consolidation of the PHFPD and the NFPD is expected to result in the following fiscal improvements:

- **Annual Financial Improvement:** The consolidation is projected to result in a financial improvement in each year of the nine-year projection period of approximately \$315,000 to \$630,000, primarily due to additional parcel tax revenues, economies of scale, and the elimination of redundant costs.
- **Higher Reserve Balances:** As a result of the financial improvement referenced above, the total reserves of the Consolidated District are projected to grow by an additional \$4.2 million over the nine-year projection period. This finding disregards the notion that, operating independently, the NFPD is projected to run out of cash in FYE 2028.
- **One Board of Directors:** Consolidating two Boards of Directors into one is expected to result in some cost savings (factored into the financial improvement referenced above) and more efficient workflows for the Consolidated District staff.



## Appendix A: PHFPD Fiscal Analysis Detail Schedules

Table A-1	PHFPD – Staffing Model and Financial Projections
Table A-2	PHFPD – Operating Statement Detail
Table A-3	PHFPD – Fund Balance Detail

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<i>Inflation Rate</i>			3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<i>Salary Inflation Rate</i>			3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>SALARIES</b>	CalPERS										
<b>Administration:</b>											
District Manager	PEPRA	\$104,998	\$108,148	\$111,393	\$114,735	\$118,177	\$121,722	\$125,374	\$129,135	\$133,009	\$136,999
Fire Marshal (PT)	n/a	\$43,680	\$44,990	\$46,340	\$47,730	\$49,162	\$50,637	\$52,156	\$53,721	\$55,333	\$56,992
Admin Assistant (PT)	n/a	\$31,500	\$32,445	\$33,418	\$34,421	\$35,454	\$36,517	\$37,613	\$38,741	\$39,903	\$41,100
<i>Subtotal: Administration</i>		<i>\$180,178</i>	<i>\$185,584</i>	<i>\$191,151</i>	<i>\$196,886</i>	<i>\$202,792</i>	<i>\$208,876</i>	<i>\$215,142</i>	<i>\$221,597</i>	<i>\$228,245</i>	<i>\$235,092</i>
<b>Support:</b>											
Mechanic	PEPRA	\$90,480	\$93,194	\$95,990	\$98,870	\$101,836	\$104,891	\$108,038	\$111,279	\$114,617	\$118,056
<i>Subtotal: Support</i>		<i>\$90,480</i>	<i>\$93,194</i>	<i>\$95,990</i>	<i>\$98,870</i>	<i>\$101,836</i>	<i>\$104,891</i>	<i>\$108,038</i>	<i>\$111,279</i>	<i>\$114,617</i>	<i>\$118,056</i>
<b>Fire:</b>											
Fire Chief	Classic	\$175,074	\$180,326	\$185,736	\$191,308	\$197,047	\$202,958	\$209,047	\$215,318	\$221,778	\$228,431
Battalion Chief 1	Classic	\$105,297	\$108,456	\$111,710	\$115,061	\$118,513	\$122,068	\$125,730	\$129,502	\$133,387	\$137,389
Battalion Chief 2	Classic	\$120,387	\$123,998	\$127,718	\$131,550	\$135,496	\$139,561	\$143,748	\$148,060	\$152,502	\$157,077
Battalion Chief 3	Classic	\$113,185	\$116,581	\$120,078	\$123,681	\$127,391	\$131,213	\$135,149	\$139,204	\$143,380	\$147,681
Captain 1	PEPRA	\$81,303	\$83,743	\$86,255	\$88,843	\$91,508	\$94,253	\$97,081	\$99,993	\$102,993	\$106,083
Captain 2	Classic	\$87,519	\$90,144	\$92,848	\$95,634	\$98,503	\$101,458	\$104,502	\$107,637	\$110,866	\$114,192
Captain 3	PEPRA	\$90,566	\$93,283	\$96,082	\$98,964	\$101,933	\$104,991	\$108,141	\$111,385	\$114,727	\$118,168
Captain 4	PEPRA	\$96,811	\$99,716	\$102,707	\$105,788	\$108,962	\$112,231	\$115,598	\$119,066	\$122,638	\$126,317
Captain 5	PEPRA	\$96,811	\$99,716	\$102,707	\$105,788	\$108,962	\$112,231	\$115,598	\$119,066	\$122,638	\$126,317
Captain 6	PEPRA	\$96,811	\$99,716	\$102,707	\$105,788	\$108,962	\$112,231	\$115,598	\$119,066	\$122,638	\$126,317
Engineer 1	Classic	\$83,246	\$85,743	\$88,315	\$90,965	\$93,694	\$96,505	\$99,400	\$102,382	\$105,453	\$108,617
Engineer 2	PEPRA	\$70,696	\$72,817	\$75,001	\$77,252	\$79,569	\$81,956	\$84,415	\$86,947	\$89,556	\$92,242
Engineer 3	PEPRA	\$79,720	\$82,111	\$84,575	\$87,112	\$89,725	\$92,417	\$95,190	\$98,045	\$100,987	\$104,016
Engineer 4	PEPRA	\$62,868	\$64,754	\$66,696	\$68,697	\$70,758	\$72,881	\$75,067	\$77,319	\$79,639	\$82,028
Engineer 5	PEPRA	\$76,045	\$78,326	\$80,676	\$83,096	\$85,589	\$88,157	\$90,801	\$93,525	\$96,331	\$99,221
Engineer 6 - OPEN	PEPRA	\$70,756	\$72,879	\$75,065	\$77,317	\$79,636	\$82,025	\$84,486	\$87,021	\$89,631	\$92,320
Firefighter 1	PEPRA	\$52,708	\$54,290	\$55,918	\$57,596	\$59,324	\$61,103	\$62,936	\$64,825	\$66,769	\$68,772
Firefighter 2	PEPRA	\$52,708	\$54,290	\$55,918	\$57,596	\$59,324	\$61,103	\$62,936	\$64,825	\$66,769	\$68,772
Firefighter 3	PEPRA	\$52,708	\$54,290	\$55,918	\$57,596	\$59,324	\$61,103	\$62,936	\$64,825	\$66,769	\$68,772
<i>Subtotal: Fire</i>		<i>\$1,665,219</i>	<i>\$1,715,176</i>	<i>\$1,766,631</i>	<i>\$1,819,630</i>	<i>\$1,874,219</i>	<i>\$1,930,445</i>	<i>\$1,988,359</i>	<i>\$2,048,009</i>	<i>\$2,109,450</i>	<i>\$2,172,733</i>
<b>TOTAL: SALARIES</b>		<b>\$1,935,877</b>	<b>\$1,993,954</b>	<b>\$2,053,772</b>	<b>\$2,115,386</b>	<b>\$2,178,847</b>	<b>\$2,244,213</b>	<b>\$2,311,539</b>	<b>\$2,380,885</b>	<b>\$2,452,312</b>	<b>\$2,525,881</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>LONGEVITY PAY</b>											
Completed Years of Service		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
5 years	1%										
10 years	2%										
15 years	3%										
20 years	4%										
25 years	5%										
30 years	6%										
<b>Administration:</b>											
	<b>Hire Year</b>										
District Manager	2023	\$0	\$0	\$0	\$1,147	\$1,182	\$1,217	\$1,254	\$1,291	\$2,660	\$2,740
Fire Marshal (PT)	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>		<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$1,147</i>	<i>\$1,182</i>	<i>\$1,217</i>	<i>\$1,254</i>	<i>\$1,291</i>	<i>\$2,660</i>	<i>\$2,740</i>
<b>Support:</b>											
Mechanic	2013	\$1,810	\$1,864	\$1,920	\$2,966	\$3,055	\$3,147	\$3,241	\$3,338	\$4,585	\$4,722
<i>Subtotal: Support</i>		<i>\$1,810</i>	<i>\$1,864</i>	<i>\$1,920</i>	<i>\$2,966</i>	<i>\$3,055</i>	<i>\$3,147</i>	<i>\$3,241</i>	<i>\$3,338</i>	<i>\$4,585</i>	<i>\$4,722</i>
<b>Fire:</b>											
Fire Chief	2002	\$7,003	\$7,213	\$9,287	\$9,565	\$9,852	\$10,148	\$10,452	\$12,919	\$13,307	\$13,706
Battalion Chief 1	1999	\$5,265	\$5,423	\$5,585	\$5,753	\$7,111	\$7,324	\$7,544	\$7,770	\$8,003	\$8,243
Battalion Chief 2	2010	\$3,612	\$3,720	\$3,832	\$3,946	\$4,065	\$5,582	\$5,750	\$5,922	\$6,100	\$6,283
Battalion Chief 3	2020	\$1,132	\$1,166	\$1,201	\$1,237	\$1,274	\$2,624	\$2,703	\$2,784	\$2,868	\$2,954
Captain 1	2013	\$1,626	\$1,675	\$1,725	\$2,665	\$2,745	\$2,828	\$2,912	\$3,000	\$4,120	\$4,243
Captain 2	2013	\$1,750	\$1,803	\$1,857	\$2,869	\$2,955	\$3,044	\$3,135	\$3,229	\$4,435	\$4,568
Captain 3	2016	\$906	\$1,866	\$1,922	\$1,979	\$2,039	\$2,100	\$3,244	\$3,342	\$3,442	\$3,545
Captain 4	2016	\$968	\$1,994	\$2,054	\$2,116	\$2,179	\$2,245	\$3,468	\$3,572	\$3,679	\$3,789
Captain 5	2022	\$0	\$0	\$1,027	\$1,058	\$1,090	\$1,122	\$1,156	\$2,381	\$2,453	\$2,526
Captain 6	2023	\$0	\$0	\$0	\$1,058	\$1,090	\$1,122	\$1,156	\$1,191	\$2,453	\$2,526
Engineer 1	2009	\$2,497	\$2,572	\$2,649	\$2,729	\$3,748	\$3,860	\$3,976	\$4,095	\$4,218	\$5,431
Engineer 2	2023	\$0	\$0	\$0	\$773	\$796	\$820	\$844	\$869	\$1,791	\$1,845
Engineer 3	2019	\$797	\$821	\$846	\$871	\$1,795	\$1,848	\$1,904	\$1,961	\$2,020	\$3,120
Engineer 4	2024	\$0	\$0	\$0	\$0	\$708	\$729	\$751	\$773	\$796	\$1,641
Engineer 5	2019	\$760	\$783	\$807	\$831	\$1,712	\$1,763	\$1,816	\$1,871	\$1,927	\$2,977
Engineer 6 - OPEN	2025	\$0	\$0	\$0	\$0	\$0	\$820	\$845	\$870	\$896	\$923
Firefighter 1	2024	\$0	\$0	\$0	\$0	\$593	\$611	\$629	\$648	\$668	\$1,375
Firefighter 2	2024	\$0	\$0	\$0	\$0	\$593	\$611	\$629	\$648	\$668	\$1,375
Firefighter 3	2025	\$0	\$0	\$0	\$0	\$0	\$611	\$629	\$648	\$668	\$688
<i>Subtotal: Fire</i>		<i>\$26,316</i>	<i>\$29,036</i>	<i>\$32,791</i>	<i>\$37,450</i>	<i>\$44,343</i>	<i>\$49,812</i>	<i>\$53,544</i>	<i>\$58,494</i>	<i>\$64,510</i>	<i>\$71,759</i>
<b>TOTAL: LONGEVITY</b>		<b>\$28,126</b>	<b>\$30,900</b>	<b>\$34,711</b>	<b>\$41,564</b>	<b>\$48,580</b>	<b>\$54,176</b>	<b>\$58,039</b>	<b>\$63,124</b>	<b>\$71,755</b>	<b>\$79,222</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>HOLIDAY PAY - FIRE</b>	<b>Hrs</b>										
Fire Chief	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Battalion Chief 1	120	\$4,229	\$4,356	\$4,486	\$4,621	\$4,760	\$4,902	\$5,049	\$5,201	\$5,357	\$5,518
Battalion Chief 2	120	\$4,835	\$4,980	\$5,129	\$5,283	\$5,442	\$5,605	\$5,773	\$5,946	\$6,125	\$6,308
Battalion Chief 3	120	\$4,546	\$4,682	\$4,822	\$4,967	\$5,116	\$5,270	\$5,428	\$5,591	\$5,758	\$5,931
Captain 1	120	\$3,265	\$3,363	\$3,464	\$3,568	\$3,675	\$3,785	\$3,899	\$4,016	\$4,136	\$4,260
Captain 2	120	\$3,515	\$3,620	\$3,729	\$3,841	\$3,956	\$4,075	\$4,197	\$4,323	\$4,452	\$4,586
Captain 3	120	\$3,637	\$3,746	\$3,859	\$3,974	\$4,094	\$4,217	\$4,343	\$4,473	\$4,607	\$4,746
Captain 4	120	\$3,888	\$4,005	\$4,125	\$4,249	\$4,376	\$4,507	\$4,642	\$4,782	\$4,925	\$5,073
Captain 5	120	\$3,888	\$4,005	\$4,125	\$4,249	\$4,376	\$4,507	\$4,642	\$4,782	\$4,925	\$5,073
Captain 6	120	\$3,888	\$4,005	\$4,125	\$4,249	\$4,376	\$4,507	\$4,642	\$4,782	\$4,925	\$5,073
Engineer 1	120	\$3,343	\$3,443	\$3,547	\$3,653	\$3,763	\$3,876	\$3,992	\$4,112	\$4,235	\$4,362
Engineer 2	120	\$2,839	\$2,924	\$3,012	\$3,102	\$3,196	\$3,291	\$3,390	\$3,492	\$3,597	\$3,705
Engineer 3	120	\$3,202	\$3,298	\$3,397	\$3,498	\$3,603	\$3,712	\$3,823	\$3,938	\$4,056	\$4,177
Engineer 4	120	\$2,525	\$2,601	\$2,679	\$2,759	\$2,842	\$2,927	\$3,015	\$3,105	\$3,198	\$3,294
Engineer 5	120	\$3,054	\$3,146	\$3,240	\$3,337	\$3,437	\$3,540	\$3,647	\$3,756	\$3,869	\$3,985
Engineer 6 - OPEN	120	\$2,842	\$2,927	\$3,015	\$3,105	\$3,198	\$3,294	\$3,393	\$3,495	\$3,600	\$3,708
Firefighter 1	120	\$2,117	\$2,180	\$2,246	\$2,313	\$2,382	\$2,454	\$2,528	\$2,603	\$2,681	\$2,762
Firefighter 2	120	\$2,117	\$2,180	\$2,246	\$2,313	\$2,382	\$2,454	\$2,528	\$2,603	\$2,681	\$2,762
Firefighter 3	120	\$2,117	\$2,180	\$2,246	\$2,313	\$2,382	\$2,454	\$2,528	\$2,603	\$2,681	\$2,762
<b>TOTAL: HOLIDAY PAY - FIRE</b>		<b>\$59,845</b>	<b>\$61,641</b>	<b>\$63,490</b>	<b>\$65,394</b>	<b>\$67,356</b>	<b>\$69,377</b>	<b>\$71,458</b>	<b>\$73,602</b>	<b>\$75,810</b>	<b>\$78,084</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

<b>Position</b>	<b>FYE 2025</b>	<b>FYE 2026</b>	<b>FYE 2027</b>	<b>FYE 2028</b>	<b>FYE 2029</b>	<b>FYE 2030</b>	<b>FYE 2031</b>	<b>FYE 2032</b>	<b>FYE 2033</b>	<b>FYE 2034</b>
<b>UNIFORM ALLOWANCE</b>										
<b>Administration:</b>										
District Manager	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>	<i>\$1,150</i>	<i>\$1,300</i>	<i>\$1,326</i>	<i>\$1,353</i>	<i>\$1,380</i>	<i>\$1,407</i>	<i>\$1,435</i>	<i>\$1,464</i>	<i>\$1,493</i>	<i>\$1,523</i>
<b>Support:</b>										
Mechanic	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
<i>Subtotal: Support</i>	<i>\$1,150</i>	<i>\$1,300</i>	<i>\$1,326</i>	<i>\$1,353</i>	<i>\$1,380</i>	<i>\$1,407</i>	<i>\$1,435</i>	<i>\$1,464</i>	<i>\$1,493</i>	<i>\$1,523</i>
<b>Fire:</b>										
Fire Chief	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Battalion Chief 1	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Battalion Chief 2	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Battalion Chief 3	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Captain 1	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Captain 2	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Captain 3	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Captain 4	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Captain 5	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Captain 6	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Engineer 1	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Engineer 2	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Engineer 3	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Engineer 4	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Engineer 5	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Engineer 6 - OPEN	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Firefighter 1	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Firefighter 2	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Firefighter 3	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
<i>Subtotal: Fire</i>	<i>\$21,850</i>	<i>\$24,700</i>	<i>\$25,194</i>	<i>\$25,698</i>	<i>\$26,212</i>	<i>\$26,736</i>	<i>\$27,271</i>	<i>\$27,816</i>	<i>\$28,373</i>	<i>\$28,940</i>
<b>TOTAL: UNIFORM ALLOWANCE</b>	<b>\$24,150</b>	<b>\$27,300</b>	<b>\$27,846</b>	<b>\$28,403</b>	<b>\$28,971</b>	<b>\$29,550</b>	<b>\$30,141</b>	<b>\$30,744</b>	<b>\$31,359</b>	<b>\$31,986</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>OVERTIME</b>	<b>1.5</b>		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Administration:</b>											
District Manager		\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
Fire Marshal (PT)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>		<i>\$3,000</i>	<i>\$3,090</i>	<i>\$3,183</i>	<i>\$3,278</i>	<i>\$3,377</i>	<i>\$3,478</i>	<i>\$3,582</i>	<i>\$3,690</i>	<i>\$3,800</i>	<i>\$3,914</i>
<b>Support:</b>											
Mechanic		\$6,000	\$6,180	\$6,365	\$6,556	\$6,753	\$6,956	\$7,164	\$7,379	\$7,601	\$7,829
<i>Subtotal: Support</i>		<i>\$6,000</i>	<i>\$6,180</i>	<i>\$6,365</i>	<i>\$6,556</i>	<i>\$6,753</i>	<i>\$6,956</i>	<i>\$7,164</i>	<i>\$7,379</i>	<i>\$7,601</i>	<i>\$7,829</i>
<b>Fire:</b>											
Fire Chief	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Battalion Chief 1	360	\$19,030	\$19,600	\$20,189	\$20,794	\$21,418	\$22,061	\$22,722	\$23,404	\$24,106	\$24,829
Battalion Chief 2	360	\$21,757	\$22,409	\$23,082	\$23,774	\$24,487	\$25,222	\$25,979	\$26,758	\$27,561	\$28,387
Battalion Chief 3	360	\$20,455	\$21,069	\$21,701	\$22,352	\$23,023	\$23,713	\$24,425	\$25,157	\$25,912	\$26,689
Captain 1	360	\$14,693	\$15,134	\$15,588	\$16,056	\$16,538	\$17,034	\$17,545	\$18,071	\$18,613	\$19,172
Captain 2	360	\$15,817	\$16,291	\$16,780	\$17,283	\$17,802	\$18,336	\$18,886	\$19,452	\$20,036	\$20,637
Captain 3	360	\$16,367	\$16,858	\$17,364	\$17,885	\$18,422	\$18,974	\$19,544	\$20,130	\$20,734	\$21,356
Captain 4	360	\$17,496	\$18,021	\$18,562	\$19,118	\$19,692	\$20,283	\$20,891	\$21,518	\$22,163	\$22,828
Captain 5	360	\$17,496	\$18,021	\$18,562	\$19,118	\$19,692	\$20,283	\$20,891	\$21,518	\$22,163	\$22,828
Captain 6	360	\$17,496	\$18,021	\$18,562	\$19,118	\$19,692	\$20,283	\$20,891	\$21,518	\$22,163	\$22,828
Engineer 1	360	\$15,044	\$15,496	\$15,961	\$16,439	\$16,933	\$17,441	\$17,964	\$18,503	\$19,058	\$19,630
Engineer 2	360	\$12,776	\$13,160	\$13,554	\$13,961	\$14,380	\$14,811	\$15,256	\$15,713	\$16,185	\$16,670
Engineer 3	360	\$14,407	\$14,839	\$15,285	\$15,743	\$16,215	\$16,702	\$17,203	\$17,719	\$18,251	\$18,798
Engineer 4	360	\$11,362	\$11,702	\$12,054	\$12,415	\$12,788	\$13,171	\$13,566	\$13,973	\$14,393	\$14,824
Engineer 5	360	\$13,743	\$14,155	\$14,580	\$15,017	\$15,468	\$15,932	\$16,410	\$16,902	\$17,409	\$17,931
Engineer 6 - OPEN	360	\$12,787	\$13,171	\$13,566	\$13,973	\$14,392	\$14,824	\$15,269	\$15,727	\$16,198	\$16,684
Firefighter 1	360	\$9,526	\$9,811	\$10,106	\$10,409	\$10,721	\$11,043	\$11,374	\$11,715	\$12,067	\$12,429
Firefighter 2	360	\$9,526	\$9,811	\$10,106	\$10,409	\$10,721	\$11,043	\$11,374	\$11,715	\$12,067	\$12,429
Firefighter 3	360	\$9,526	\$9,811	\$10,106	\$10,409	\$10,721	\$11,043	\$11,374	\$11,715	\$12,067	\$12,429
<i>Subtotal: Fire</i>		<i>\$269,303</i>	<i>\$277,383</i>	<i>\$285,704</i>	<i>\$294,275</i>	<i>\$303,103</i>	<i>\$312,196</i>	<i>\$321,562</i>	<i>\$331,209</i>	<i>\$341,145</i>	<i>\$351,380</i>
<b>TOTAL: OVERTIME</b>		<b>\$278,303</b>	<b>\$286,653</b>	<b>\$295,252</b>	<b>\$304,110</b>	<b>\$313,233</b>	<b>\$322,630</b>	<b>\$332,309</b>	<b>\$342,278</b>	<b>\$352,546</b>	<b>\$363,123</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

<b>Position</b>	<b>FYE 2025</b>	<b>FYE 2026</b>	<b>FYE 2027</b>	<b>FYE 2028</b>	<b>FYE 2029</b>	<b>FYE 2030</b>	<b>FYE 2031</b>	<b>FYE 2032</b>	<b>FYE 2033</b>	<b>FYE 2034</b>
<b>TOTAL BUDGETED SALARIES</b>										
<b>Administration:</b>										
District Manager	\$109,148	\$112,538	\$115,902	\$119,365	\$122,933	\$126,607	\$130,391	\$134,288	\$138,302	\$142,437
Fire Marshal (PT)	\$43,680	\$44,990	\$46,340	\$47,730	\$49,162	\$50,637	\$52,156	\$53,721	\$55,333	\$56,992
Admin Assistant (PT)	\$31,500	\$32,445	\$33,418	\$34,421	\$35,454	\$36,517	\$37,613	\$38,741	\$39,903	\$41,100
<i>Subtotal: Administration</i>	<i>\$184,328</i>	<i>\$189,974</i>	<i>\$195,660</i>	<i>\$201,517</i>	<i>\$207,548</i>	<i>\$213,761</i>	<i>\$220,160</i>	<i>\$226,750</i>	<i>\$233,538</i>	<i>\$240,529</i>
<b>Support:</b>										
Mechanic	\$99,440	\$102,538	\$105,601	\$109,745	\$113,024	\$116,401	\$119,879	\$123,461	\$128,296	\$132,130
<i>Subtotal: Support</i>	<i>\$99,440</i>	<i>\$102,538</i>	<i>\$105,601</i>	<i>\$109,745</i>	<i>\$113,024</i>	<i>\$116,401</i>	<i>\$119,879</i>	<i>\$123,461</i>	<i>\$128,296</i>	<i>\$132,130</i>
<b>Fire:</b>										
Fire Chief	\$183,227	\$188,839	\$196,348	\$202,226	\$208,279	\$214,513	\$220,935	\$229,702	\$236,578	\$243,660
Battalion Chief 1	\$134,970	\$139,135	\$143,296	\$147,582	\$153,181	\$157,762	\$162,481	\$167,341	\$172,347	\$177,502
Battalion Chief 2	\$151,740	\$156,407	\$161,086	\$165,906	\$170,869	\$177,377	\$182,685	\$188,151	\$193,781	\$199,579
Battalion Chief 3	\$140,468	\$144,798	\$149,129	\$153,589	\$158,183	\$164,227	\$169,140	\$174,200	\$179,411	\$184,778
Captain 1	\$102,038	\$105,215	\$108,358	\$112,484	\$115,845	\$119,307	\$122,872	\$126,544	\$131,355	\$135,281
Captain 2	\$109,750	\$113,158	\$116,540	\$120,979	\$124,595	\$128,319	\$132,155	\$136,105	\$141,282	\$145,506
Captain 3	\$112,627	\$117,054	\$120,552	\$124,156	\$127,867	\$131,689	\$136,707	\$140,794	\$145,003	\$149,338
Captain 4	\$120,313	\$125,035	\$128,773	\$132,623	\$136,589	\$140,672	\$146,034	\$150,401	\$154,899	\$159,531
Captain 5	\$119,345	\$123,041	\$127,746	\$131,565	\$135,499	\$139,550	\$143,723	\$149,211	\$153,672	\$158,267
Captain 6	\$119,345	\$123,041	\$126,719	\$131,565	\$135,499	\$139,550	\$143,723	\$148,020	\$153,672	\$158,267
Engineer 1	\$105,281	\$108,555	\$111,798	\$115,139	\$119,516	\$123,088	\$126,767	\$130,555	\$134,457	\$139,562
Engineer 2	\$87,462	\$90,201	\$92,894	\$96,440	\$99,320	\$102,286	\$105,340	\$108,486	\$112,621	\$115,985
Engineer 3	\$99,276	\$102,370	\$105,428	\$108,577	\$112,718	\$116,086	\$119,555	\$123,127	\$126,806	\$131,635
Engineer 4	\$77,904	\$80,357	\$82,754	\$85,224	\$88,474	\$91,115	\$93,834	\$96,635	\$99,519	\$103,310
Engineer 5	\$94,752	\$97,710	\$100,628	\$103,634	\$107,585	\$110,799	\$114,109	\$117,518	\$121,029	\$125,637
Engineer 6 - OPEN	\$87,535	\$90,276	\$92,971	\$95,747	\$98,606	\$102,371	\$105,428	\$108,576	\$111,819	\$115,159
Firefighter 1	\$65,501	\$67,581	\$69,596	\$71,670	\$74,400	\$76,618	\$78,903	\$81,256	\$83,679	\$86,862
Firefighter 2	\$65,501	\$67,581	\$69,596	\$71,670	\$74,400	\$76,618	\$78,903	\$81,256	\$83,679	\$86,862
Firefighter 3	\$65,501	\$67,581	\$69,596	\$71,670	\$73,807	\$76,618	\$78,903	\$81,256	\$83,679	\$86,174
<i>Subtotal: Fire</i>	<i>\$2,042,534</i>	<i>\$2,107,935</i>	<i>\$2,173,810</i>	<i>\$2,242,448</i>	<i>\$2,315,233</i>	<i>\$2,388,567</i>	<i>\$2,462,194</i>	<i>\$2,539,131</i>	<i>\$2,619,288</i>	<i>\$2,702,897</i>
<b>TOTAL: BUDGETED SALARIES</b>	<b>\$2,326,302</b>	<b>\$2,400,447</b>	<b>\$2,475,072</b>	<b>\$2,553,709</b>	<b>\$2,635,806</b>	<b>\$2,718,729</b>	<b>\$2,802,233</b>	<b>\$2,889,342</b>	<b>\$2,981,122</b>	<b>\$3,075,556</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

<b>Position</b>	<b>FYE 2025</b>	<b>FYE 2026</b>	<b>FYE 2027</b>	<b>FYE 2028</b>	<b>FYE 2029</b>	<b>FYE 2030</b>	<b>FYE 2031</b>	<b>FYE 2032</b>	<b>FYE 2033</b>	<b>FYE 2034</b>
<b>PERS ELIGIBLE SALARY</b>										
<b>Administration:</b>										
District Manager	\$104,998	\$108,148	\$111,393	\$115,882	\$119,358	\$122,939	\$126,627	\$130,426	\$135,669	\$139,739
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>	<i>\$104,998</i>	<i>\$108,148</i>	<i>\$111,393</i>	<i>\$115,882</i>	<i>\$119,358</i>	<i>\$122,939</i>	<i>\$126,627</i>	<i>\$130,426</i>	<i>\$135,669</i>	<i>\$139,739</i>
<b>Support:</b>										
Mechanic	\$92,290	\$95,058	\$97,910	\$101,836	\$104,891	\$108,038	\$111,279	\$114,617	\$119,202	\$122,778
<i>Subtotal: Support</i>	<i>\$92,290</i>	<i>\$95,058</i>	<i>\$97,910</i>	<i>\$101,836</i>	<i>\$104,891</i>	<i>\$108,038</i>	<i>\$111,279</i>	<i>\$114,617</i>	<i>\$119,202</i>	<i>\$122,778</i>
<b>Fire:</b>										
Fire Chief	\$183,227	\$188,839	\$196,348	\$202,226	\$208,279	\$214,513	\$220,935	\$229,702	\$236,578	\$243,660
Battalion Chief 1	\$115,941	\$119,534	\$123,108	\$126,788	\$131,763	\$135,702	\$139,759	\$143,937	\$148,241	\$152,673
Battalion Chief 2	\$129,983	\$133,998	\$138,005	\$142,132	\$146,382	\$152,155	\$156,706	\$161,393	\$166,220	\$171,192
Battalion Chief 3	\$120,013	\$123,729	\$127,428	\$131,237	\$135,161	\$140,514	\$144,715	\$149,042	\$153,499	\$158,089
Captain 1	\$86,195	\$88,781	\$91,444	\$95,076	\$97,928	\$100,866	\$103,892	\$107,009	\$111,249	\$114,586
Captain 2	\$93,934	\$96,867	\$99,760	\$103,696	\$106,793	\$109,983	\$113,269	\$116,653	\$121,246	\$124,869
Captain 3	\$95,109	\$98,895	\$101,862	\$104,918	\$108,066	\$111,307	\$115,728	\$119,200	\$122,776	\$126,459
Captain 4	\$101,667	\$105,714	\$108,886	\$112,152	\$115,517	\$118,983	\$123,708	\$127,419	\$131,242	\$135,179
Captain 5	\$100,699	\$103,720	\$107,859	\$111,095	\$114,427	\$117,860	\$121,396	\$126,229	\$130,015	\$133,916
Captain 6	\$100,699	\$103,720	\$106,832	\$111,095	\$114,427	\$117,860	\$121,396	\$125,038	\$130,015	\$133,916
Engineer 1	\$90,236	\$93,059	\$95,838	\$98,699	\$102,584	\$105,648	\$108,803	\$112,053	\$115,400	\$119,933
Engineer 2	\$73,535	\$75,741	\$78,014	\$81,127	\$83,560	\$86,067	\$88,649	\$91,309	\$94,943	\$97,792
Engineer 3	\$83,719	\$86,230	\$88,817	\$91,482	\$95,123	\$97,977	\$100,916	\$103,944	\$107,062	\$111,314
Engineer 4	\$65,392	\$67,354	\$69,375	\$71,456	\$74,307	\$76,536	\$78,833	\$81,197	\$83,633	\$86,963
Engineer 5	\$79,859	\$82,255	\$84,722	\$87,264	\$90,738	\$93,460	\$96,264	\$99,152	\$102,126	\$106,182
Engineer 6 - OPEN	\$73,597	\$75,805	\$78,080	\$80,422	\$82,835	\$86,140	\$88,724	\$91,386	\$94,127	\$96,951
Firefighter 1	\$54,825	\$56,470	\$58,164	\$59,909	\$62,299	\$64,168	\$66,093	\$68,076	\$70,119	\$72,910
Firefighter 2	\$54,825	\$56,470	\$58,164	\$59,909	\$62,299	\$64,168	\$66,093	\$68,076	\$70,119	\$72,910
Firefighter 3	\$54,825	\$56,470	\$58,164	\$59,909	\$61,706	\$64,168	\$66,093	\$68,076	\$70,119	\$72,222
<i>Subtotal: Fire</i>	<i>\$1,758,281</i>	<i>\$1,813,652</i>	<i>\$1,870,868</i>	<i>\$1,930,590</i>	<i>\$1,994,196</i>	<i>\$2,058,078</i>	<i>\$2,121,973</i>	<i>\$2,188,890</i>	<i>\$2,258,729</i>	<i>\$2,331,716</i>
<b>TOTAL: PERS ELIGIBLE SALARY</b>	<b>\$1,955,569</b>	<b>\$2,016,859</b>	<b>\$2,080,171</b>	<b>\$2,148,308</b>	<b>\$2,218,445</b>	<b>\$2,289,055</b>	<b>\$2,359,879</b>	<b>\$2,433,933</b>	<b>\$2,513,600</b>	<b>\$2,594,233</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

<b>Position</b>	<b>FYE 2025</b>	<b>FYE 2026</b>	<b>FYE 2027</b>	<b>FYE 2028</b>	<b>FYE 2029</b>	<b>FYE 2030</b>	<b>FYE 2031</b>	<b>FYE 2032</b>	<b>FYE 2033</b>	<b>FYE 2034</b>
<b>PERS CONTRIBUTION</b>										
Safety Classic	16.56%	16.59%	16.64%	16.69%	16.74%	16.79%	16.84%	16.89%	16.94%	16.99%
Safety PEPRA	11.05%	11.23%	11.28%	11.33%	11.38%	11.43%	11.48%	11.53%	11.58%	11.63%
Misc PEPRA	7.87%	7.96%	8.01%	8.06%	8.11%	8.16%	8.21%	8.26%	8.31%	8.36%
<b>Administration:</b>										
District Manager	\$8,263	\$8,609	\$8,923	\$9,340	\$9,680	\$10,032	\$10,396	\$10,773	\$11,274	\$11,682
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>	<i>\$8,263</i>	<i>\$8,609</i>	<i>\$8,923</i>	<i>\$9,340</i>	<i>\$9,680</i>	<i>\$10,032</i>	<i>\$10,396</i>	<i>\$10,773</i>	<i>\$11,274</i>	<i>\$11,682</i>
<b>Support:</b>										
Mechanic	\$10,198	\$10,675	\$11,044	\$11,538	\$11,937	\$12,349	\$12,775	\$13,215	\$13,804	\$14,279
<i>Subtotal: Support</i>	<i>\$10,198</i>	<i>\$10,675</i>	<i>\$11,044</i>	<i>\$11,538</i>	<i>\$11,937</i>	<i>\$12,349</i>	<i>\$12,775</i>	<i>\$13,215</i>	<i>\$13,804</i>	<i>\$14,279</i>
<b>Fire:</b>										
Fire Chief	\$30,342	\$31,328	\$32,672	\$33,751	\$34,866	\$36,017	\$37,205	\$38,797	\$40,076	\$41,398
Battalion Chief 1	\$19,200	\$19,831	\$20,485	\$21,161	\$22,057	\$22,784	\$23,535	\$24,311	\$25,112	\$25,939
Battalion Chief 2	\$21,525	\$22,230	\$22,964	\$23,722	\$24,504	\$25,547	\$26,389	\$27,259	\$28,158	\$29,085
Battalion Chief 3	\$19,874	\$20,527	\$21,204	\$21,903	\$22,626	\$23,592	\$24,370	\$25,173	\$26,003	\$26,859
Captain 1	\$9,525	\$9,970	\$10,315	\$10,772	\$11,144	\$11,529	\$11,927	\$12,338	\$12,883	\$13,326
Captain 2	\$15,555	\$16,070	\$16,600	\$17,307	\$17,877	\$18,466	\$19,074	\$19,703	\$20,539	\$21,215
Captain 3	\$10,510	\$11,106	\$11,490	\$11,887	\$12,298	\$12,722	\$13,286	\$13,744	\$14,217	\$14,707
Captain 4	\$11,234	\$11,872	\$12,282	\$12,707	\$13,146	\$13,600	\$14,202	\$14,691	\$15,198	\$15,721
Captain 5	\$11,127	\$11,648	\$12,166	\$12,587	\$13,022	\$13,471	\$13,936	\$14,554	\$15,056	\$15,574
Captain 6	\$11,127	\$11,648	\$12,051	\$12,587	\$13,022	\$13,471	\$13,936	\$14,417	\$15,056	\$15,574
Engineer 1	\$14,943	\$15,438	\$15,947	\$16,473	\$17,173	\$17,738	\$18,322	\$18,926	\$19,549	\$20,377
Engineer 2	\$8,126	\$8,506	\$8,800	\$9,192	\$9,509	\$9,837	\$10,177	\$10,528	\$10,994	\$11,373
Engineer 3	\$9,251	\$9,684	\$10,019	\$10,365	\$10,825	\$11,199	\$11,585	\$11,985	\$12,398	\$12,946
Engineer 4	\$7,226	\$7,564	\$7,825	\$8,096	\$8,456	\$8,748	\$9,050	\$9,362	\$9,685	\$10,114
Engineer 5	\$8,824	\$9,237	\$9,557	\$9,887	\$10,326	\$10,682	\$11,051	\$11,432	\$11,826	\$12,349
Engineer 6 - OPEN	\$8,133	\$8,513	\$8,807	\$9,112	\$9,427	\$9,846	\$10,186	\$10,537	\$10,900	\$11,275
Firefighter 1	\$6,058	\$6,342	\$6,561	\$6,788	\$7,090	\$7,334	\$7,588	\$7,849	\$8,120	\$8,479
Firefighter 2	\$6,058	\$6,342	\$6,561	\$6,788	\$7,090	\$7,334	\$7,588	\$7,849	\$8,120	\$8,479
Firefighter 3	\$6,058	\$6,342	\$6,561	\$6,788	\$7,022	\$7,334	\$7,588	\$7,849	\$8,120	\$8,399
<i>Subtotal: Fire</i>	<i>\$234,697</i>	<i>\$244,196</i>	<i>\$252,868</i>	<i>\$261,872</i>	<i>\$271,479</i>	<i>\$281,255</i>	<i>\$290,995</i>	<i>\$301,304</i>	<i>\$312,008</i>	<i>\$323,193</i>
<b>TOTAL: PERS CONTRIBUTION</b>	<b>\$253,158</b>	<b>\$263,480</b>	<b>\$272,835</b>	<b>\$282,750</b>	<b>\$293,096</b>	<b>\$303,635</b>	<b>\$314,166</b>	<b>\$325,293</b>	<b>\$337,086</b>	<b>\$349,154</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>457 CONTRIBUTION</b>										
Completed Years of Service										
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
0 years	1%									
11 years	2%									
21 years	3%									
District Manager	\$2,550	\$1,081	\$1,114	\$1,147	\$1,182	\$1,217	\$1,254	\$1,291	\$1,330	\$2,740
Fire Chief	\$6,752	\$5,410	\$5,572	\$5,739	\$5,911	\$6,089	\$6,271	\$6,460	\$6,653	\$6,853
Battalion Chief 1	\$4,659	\$3,254	\$3,351	\$3,452	\$3,555	\$3,662	\$3,772	\$3,885	\$4,002	\$4,122
Battalion Chief 2	\$3,908	\$2,480	\$2,554	\$2,631	\$2,710	\$2,791	\$4,312	\$4,442	\$4,575	\$4,712
Battalion Chief 3	\$2,632	\$1,166	\$1,201	\$1,237	\$1,274	\$1,312	\$2,703	\$2,784	\$2,868	\$2,954
<b>TOTAL: 457 CONTRIBUTION</b>	<b>\$20,501</b>	<b>\$13,391</b>	<b>\$13,792</b>	<b>\$14,206</b>	<b>\$14,632</b>	<b>\$15,071</b>	<b>\$18,312</b>	<b>\$18,862</b>	<b>\$19,428</b>	<b>\$21,381</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>TOTAL PENSION CONTRIBUTIONS</b>										
<b>Administration:</b>										
District Manager	\$10,813	\$9,690	\$10,036	\$10,487	\$10,862	\$11,249	\$11,650	\$12,065	\$12,604	\$14,422
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>	<i>\$10,813</i>	<i>\$9,690</i>	<i>\$10,036</i>	<i>\$10,487</i>	<i>\$10,862</i>	<i>\$11,249</i>	<i>\$11,650</i>	<i>\$12,065</i>	<i>\$12,604</i>	<i>\$14,422</i>
<b>Support:</b>										
Mechanic	\$10,198	\$10,675	\$11,044	\$11,538	\$11,937	\$12,349	\$12,775	\$13,215	\$13,804	\$14,279
<i>Subtotal: Support</i>	<i>\$10,198</i>	<i>\$10,675</i>	<i>\$11,044</i>	<i>\$11,538</i>	<i>\$11,937</i>	<i>\$12,349</i>	<i>\$12,775</i>	<i>\$13,215</i>	<i>\$13,804</i>	<i>\$14,279</i>
<b>Fire:</b>										
Fire Chief	\$37,095	\$36,738	\$38,244	\$39,491	\$40,777	\$42,106	\$43,477	\$45,256	\$46,730	\$48,251
Battalion Chief 1	\$23,859	\$23,084	\$23,836	\$24,613	\$25,612	\$26,446	\$27,307	\$28,196	\$29,114	\$30,061
Battalion Chief 2	\$25,433	\$24,710	\$25,518	\$26,353	\$27,214	\$28,338	\$30,702	\$31,701	\$32,733	\$33,798
Battalion Chief 3	\$22,506	\$21,692	\$22,405	\$23,140	\$23,900	\$24,904	\$27,073	\$27,957	\$28,870	\$29,813
Captain 1	\$9,525	\$9,970	\$10,315	\$10,772	\$11,144	\$11,529	\$11,927	\$12,338	\$12,883	\$13,326
Captain 2	\$15,555	\$16,070	\$16,600	\$17,307	\$17,877	\$18,466	\$19,074	\$19,703	\$20,539	\$21,215
Captain 3	\$10,510	\$11,106	\$11,490	\$11,887	\$12,298	\$12,722	\$13,286	\$13,744	\$14,217	\$14,707
Captain 4	\$11,234	\$11,872	\$12,282	\$12,707	\$13,146	\$13,600	\$14,202	\$14,691	\$15,198	\$15,721
Captain 5	\$11,127	\$11,648	\$12,166	\$12,587	\$13,022	\$13,471	\$13,936	\$14,554	\$15,056	\$15,574
Captain 6	\$11,127	\$11,648	\$12,051	\$12,587	\$13,022	\$13,471	\$13,936	\$14,417	\$15,056	\$15,574
Engineer 1	\$14,943	\$15,438	\$15,947	\$16,473	\$17,173	\$17,738	\$18,322	\$18,926	\$19,549	\$20,377
Engineer 2	\$8,126	\$8,506	\$8,800	\$9,192	\$9,509	\$9,837	\$10,177	\$10,528	\$10,994	\$11,373
Engineer 3	\$9,251	\$9,684	\$10,019	\$10,365	\$10,825	\$11,199	\$11,585	\$11,985	\$12,398	\$12,946
Engineer 4	\$7,226	\$7,564	\$7,825	\$8,096	\$8,456	\$8,748	\$9,050	\$9,362	\$9,685	\$10,114
Engineer 5	\$8,824	\$9,237	\$9,557	\$9,887	\$10,326	\$10,682	\$11,051	\$11,432	\$11,826	\$12,349
Engineer 6 - OPEN	\$8,133	\$8,513	\$8,807	\$9,112	\$9,427	\$9,846	\$10,186	\$10,537	\$10,900	\$11,275
Firefighter 1	\$6,058	\$6,342	\$6,561	\$6,788	\$7,090	\$7,334	\$7,588	\$7,849	\$8,120	\$8,479
Firefighter 2	\$6,058	\$6,342	\$6,561	\$6,788	\$7,090	\$7,334	\$7,588	\$7,849	\$8,120	\$8,479
Firefighter 3	\$6,058	\$6,342	\$6,561	\$6,788	\$7,022	\$7,334	\$7,588	\$7,849	\$8,120	\$8,399
<i>Subtotal: Fire</i>	<i>\$252,647</i>	<i>\$256,505</i>	<i>\$265,546</i>	<i>\$274,931</i>	<i>\$284,930</i>	<i>\$295,109</i>	<i>\$308,054</i>	<i>\$318,874</i>	<i>\$330,106</i>	<i>\$341,833</i>
<b>TOTAL: PENSION CONTRIBUTIONS</b>	<b>\$273,659</b>	<b>\$276,871</b>	<b>\$286,627</b>	<b>\$296,956</b>	<b>\$307,728</b>	<b>\$318,707</b>	<b>\$332,478</b>	<b>\$344,154</b>	<b>\$356,514</b>	<b>\$370,535</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>FICA - MEDICARE</b>	<b>1.45%</b>										
<b>Administration:</b>											
District Manager		\$1,583	\$1,632	\$1,681	\$1,731	\$1,783	\$1,836	\$1,891	\$1,947	\$2,005	\$2,065
Fire Marshal (PT)		\$633	\$652	\$672	\$692	\$713	\$734	\$756	\$779	\$802	\$826
Admin Assistant (PT)		\$457	\$470	\$485	\$499	\$514	\$529	\$545	\$562	\$579	\$596
<i>Subtotal: Administration</i>		\$2,673	\$2,755	\$2,837	\$2,922	\$3,009	\$3,100	\$3,192	\$3,288	\$3,386	\$3,488
<b>Support:</b>											
Mechanic		\$1,442	\$1,487	\$1,531	\$1,591	\$1,639	\$1,688	\$1,738	\$1,790	\$1,860	\$1,916
<i>Subtotal: Support</i>		\$1,442	\$1,487	\$1,531	\$1,591	\$1,639	\$1,688	\$1,738	\$1,790	\$1,860	\$1,916
<b>Fire:</b>											
Fire Chief		\$2,657	\$2,738	\$2,847	\$2,932	\$3,020	\$3,110	\$3,204	\$3,331	\$3,430	\$3,533
Battalion Chief 1		\$1,957	\$2,017	\$2,078	\$2,140	\$2,221	\$2,288	\$2,356	\$2,426	\$2,499	\$2,574
Battalion Chief 2		\$2,200	\$2,268	\$2,336	\$2,406	\$2,478	\$2,572	\$2,649	\$2,728	\$2,810	\$2,894
Battalion Chief 3		\$2,037	\$2,100	\$2,162	\$2,227	\$2,294	\$2,381	\$2,453	\$2,526	\$2,601	\$2,679
Captain 1		\$1,480	\$1,526	\$1,571	\$1,631	\$1,680	\$1,730	\$1,782	\$1,835	\$1,905	\$1,962
Captain 2		\$1,591	\$1,641	\$1,690	\$1,754	\$1,807	\$1,861	\$1,916	\$1,974	\$2,049	\$2,110
Captain 3		\$1,633	\$1,697	\$1,748	\$1,800	\$1,854	\$1,909	\$1,982	\$2,042	\$2,103	\$2,165
Captain 4		\$1,745	\$1,813	\$1,867	\$1,923	\$1,981	\$2,040	\$2,118	\$2,181	\$2,246	\$2,313
Captain 5		\$1,731	\$1,784	\$1,852	\$1,908	\$1,965	\$2,023	\$2,084	\$2,164	\$2,228	\$2,295
Captain 6		\$1,731	\$1,784	\$1,837	\$1,908	\$1,965	\$2,023	\$2,084	\$2,146	\$2,228	\$2,295
Engineer 1		\$1,527	\$1,574	\$1,621	\$1,670	\$1,733	\$1,785	\$1,838	\$1,893	\$1,950	\$2,024
Engineer 2		\$1,268	\$1,308	\$1,347	\$1,398	\$1,440	\$1,483	\$1,527	\$1,573	\$1,633	\$1,682
Engineer 3		\$1,439	\$1,484	\$1,529	\$1,574	\$1,634	\$1,683	\$1,734	\$1,785	\$1,839	\$1,909
Engineer 4		\$1,130	\$1,165	\$1,200	\$1,236	\$1,283	\$1,321	\$1,361	\$1,401	\$1,443	\$1,498
Engineer 5		\$1,374	\$1,417	\$1,459	\$1,503	\$1,560	\$1,607	\$1,655	\$1,704	\$1,755	\$1,822
Engineer 6 - OPEN		\$1,269	\$1,309	\$1,348	\$1,388	\$1,430	\$1,484	\$1,529	\$1,574	\$1,621	\$1,670
Firefighter 1		\$950	\$980	\$1,009	\$1,039	\$1,079	\$1,111	\$1,144	\$1,178	\$1,213	\$1,259
Firefighter 2		\$950	\$980	\$1,009	\$1,039	\$1,079	\$1,111	\$1,144	\$1,178	\$1,213	\$1,259
Firefighter 3		\$950	\$980	\$1,009	\$1,039	\$1,070	\$1,111	\$1,144	\$1,178	\$1,213	\$1,250
<i>Subtotal: Fire</i>		\$29,617	\$30,565	\$31,520	\$32,515	\$33,571	\$34,634	\$35,702	\$36,817	\$37,980	\$39,192
<b>TOTAL: FICA - MEDICARE</b>		<b>\$33,731</b>	<b>\$34,806</b>	<b>\$35,889</b>	<b>\$37,029</b>	<b>\$38,219</b>	<b>\$39,422</b>	<b>\$40,632</b>	<b>\$41,895</b>	<b>\$43,226</b>	<b>\$44,596</b>
<b>FICA - SOCIAL SECURITY</b>	<b>6.20%</b>										
Fire Marshal (PT)		\$2,708	\$2,789	\$2,873	\$2,959	\$3,048	\$3,139	\$3,234	\$3,331	\$3,431	\$3,534
Admin Assistant (PT)		\$1,953	\$2,012	\$2,072	\$2,134	\$2,198	\$2,264	\$2,332	\$2,402	\$2,474	\$2,548
<b>TOTAL: FICA - SOCIAL SECURITY</b>		<b>\$4,661</b>	<b>\$4,801</b>	<b>\$4,945</b>	<b>\$5,093</b>	<b>\$5,246</b>	<b>\$5,404</b>	<b>\$5,566</b>	<b>\$5,733</b>	<b>\$5,905</b>	<b>\$6,082</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

<b>Position</b>	<b>FYE 2025</b>	<b>FYE 2026</b>	<b>FYE 2027</b>	<b>FYE 2028</b>	<b>FYE 2029</b>	<b>FYE 2030</b>	<b>FYE 2031</b>	<b>FYE 2032</b>	<b>FYE 2033</b>	<b>FYE 2034</b>
<b>TOTAL TAXES</b>										
<b>Administration:</b>										
District Manager	\$1,583	\$1,632	\$1,681	\$1,731	\$1,783	\$1,836	\$1,891	\$1,947	\$2,005	\$2,065
Fire Marshal (PT)	\$3,342	\$3,442	\$3,545	\$3,651	\$3,761	\$3,874	\$3,990	\$4,110	\$4,233	\$4,360
Admin Assistant (PT)	\$2,410	\$2,482	\$2,557	\$2,633	\$2,712	\$2,794	\$2,877	\$2,964	\$3,053	\$3,144
<i>Subtotal: Administration</i>	<i>\$7,334</i>	<i>\$7,556</i>	<i>\$7,782</i>	<i>\$8,015</i>	<i>\$8,256</i>	<i>\$8,503</i>	<i>\$8,758</i>	<i>\$9,021</i>	<i>\$9,291</i>	<i>\$9,569</i>
<b>Support:</b>										
Mechanic	\$1,442	\$1,487	\$1,531	\$1,591	\$1,639	\$1,688	\$1,738	\$1,790	\$1,860	\$1,916
<i>Subtotal: Support</i>	<i>\$1,442</i>	<i>\$1,487</i>	<i>\$1,531</i>	<i>\$1,591</i>	<i>\$1,639</i>	<i>\$1,688</i>	<i>\$1,738</i>	<i>\$1,790</i>	<i>\$1,860</i>	<i>\$1,916</i>
<b>Fire:</b>										
Fire Chief	\$2,657	\$2,738	\$2,847	\$2,932	\$3,020	\$3,110	\$3,204	\$3,331	\$3,430	\$3,533
Battalion Chief 1	\$1,957	\$2,017	\$2,078	\$2,140	\$2,221	\$2,288	\$2,356	\$2,426	\$2,499	\$2,574
Battalion Chief 2	\$2,200	\$2,268	\$2,336	\$2,406	\$2,478	\$2,572	\$2,649	\$2,728	\$2,810	\$2,894
Battalion Chief 3	\$2,037	\$2,100	\$2,162	\$2,227	\$2,294	\$2,381	\$2,453	\$2,526	\$2,601	\$2,679
Captain 1	\$1,480	\$1,526	\$1,571	\$1,631	\$1,680	\$1,730	\$1,782	\$1,835	\$1,905	\$1,962
Captain 2	\$1,591	\$1,641	\$1,690	\$1,754	\$1,807	\$1,861	\$1,916	\$1,974	\$2,049	\$2,110
Captain 3	\$1,633	\$1,697	\$1,748	\$1,800	\$1,854	\$1,909	\$1,982	\$2,042	\$2,103	\$2,165
Captain 4	\$1,745	\$1,813	\$1,867	\$1,923	\$1,981	\$2,040	\$2,118	\$2,181	\$2,246	\$2,313
Captain 5	\$1,731	\$1,784	\$1,852	\$1,908	\$1,965	\$2,023	\$2,084	\$2,164	\$2,228	\$2,295
Captain 6	\$1,731	\$1,784	\$1,837	\$1,908	\$1,965	\$2,023	\$2,084	\$2,146	\$2,228	\$2,295
Engineer 1	\$1,527	\$1,574	\$1,621	\$1,670	\$1,733	\$1,785	\$1,838	\$1,893	\$1,950	\$2,024
Engineer 2	\$1,268	\$1,308	\$1,347	\$1,398	\$1,440	\$1,483	\$1,527	\$1,573	\$1,633	\$1,682
Engineer 3	\$1,439	\$1,484	\$1,529	\$1,574	\$1,634	\$1,683	\$1,734	\$1,785	\$1,839	\$1,909
Engineer 4	\$1,130	\$1,165	\$1,200	\$1,236	\$1,283	\$1,321	\$1,361	\$1,401	\$1,443	\$1,498
Engineer 5	\$1,374	\$1,417	\$1,459	\$1,503	\$1,560	\$1,607	\$1,655	\$1,704	\$1,755	\$1,822
Engineer 6 - OPEN	\$1,269	\$1,309	\$1,348	\$1,388	\$1,430	\$1,484	\$1,529	\$1,574	\$1,621	\$1,670
Firefighter 1	\$950	\$980	\$1,009	\$1,039	\$1,079	\$1,111	\$1,144	\$1,178	\$1,213	\$1,259
Firefighter 2	\$950	\$980	\$1,009	\$1,039	\$1,079	\$1,111	\$1,144	\$1,178	\$1,213	\$1,259
Firefighter 3	\$950	\$980	\$1,009	\$1,039	\$1,070	\$1,111	\$1,144	\$1,178	\$1,213	\$1,250
<i>Subtotal: Fire</i>	<i>\$29,617</i>	<i>\$30,565</i>	<i>\$31,520</i>	<i>\$32,515</i>	<i>\$33,571</i>	<i>\$34,634</i>	<i>\$35,702</i>	<i>\$36,817</i>	<i>\$37,980</i>	<i>\$39,192</i>
<b>TOTAL: TAXES</b>	<b>\$38,393</b>	<b>\$39,607</b>	<b>\$40,834</b>	<b>\$42,122</b>	<b>\$43,465</b>	<b>\$44,825</b>	<b>\$46,198</b>	<b>\$47,628</b>	<b>\$49,131</b>	<b>\$50,677</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>MEDICAL BENEFITS</b>										
457 in-lieu	\$1,300									
Medical Cost Inflation		7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
<b>Administration:</b>										
District Manager	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>		\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
<b>Support:</b>										
Mechanic	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
<i>Subtotal: Support</i>		\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
<b>Fire:</b>										
Fire Chief	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Battalion Chief 1	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Battalion Chief 2	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Battalion Chief 3	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Captain 1	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Captain 2	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Captain 3	\$1,113	\$13,355	\$14,356	\$15,433	\$16,591	\$17,835	\$19,173	\$20,610	\$22,156	\$23,818
Captain 4	\$1,113	\$13,355	\$14,356	\$15,433	\$16,591	\$17,835	\$19,173	\$20,610	\$22,156	\$23,818
Captain 5	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Captain 6	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Engineer 1	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Engineer 2	\$1,500	\$18,005	\$19,355	\$20,807	\$22,367	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Engineer 3	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Engineer 4	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Engineer 5	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Engineer 6 - OPEN	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Firefighter 1	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Firefighter 2	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Firefighter 3	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
<i>Subtotal: Fire</i>		\$353,114	\$356,468	\$360,073	\$363,949	\$368,070	\$370,745	\$373,621	\$376,713	\$380,036
<b>TOTAL: MEDICAL BENEFITS</b>		<b>\$392,714</b>	<b>\$396,068</b>	<b>\$399,673</b>	<b>\$403,549</b>	<b>\$407,670</b>	<b>\$410,345</b>	<b>\$413,221</b>	<b>\$416,313</b>	<b>\$419,636</b>
Less: In-Lieu		\$171,600	\$171,600	\$171,600	\$171,600	\$171,600	\$171,600	\$171,600	\$171,600	\$171,600

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

<b>Position</b>	<b>FYE 2025</b>	<b>FYE 2026</b>	<b>FYE 2027</b>	<b>FYE 2028</b>	<b>FYE 2029</b>	<b>FYE 2030</b>	<b>FYE 2031</b>	<b>FYE 2032</b>	<b>FYE 2033</b>	<b>FYE 2034</b>	
<b>DENTAL AND VISION BENEFITS</b>											
<b>Administration:</b>											
District Manager	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>		<i>\$2,757</i>	<i>\$2,840</i>	<i>\$2,925</i>	<i>\$3,013</i>	<i>\$3,103</i>	<i>\$3,196</i>	<i>\$3,292</i>	<i>\$3,391</i>	<i>\$3,493</i>	<i>\$3,597</i>
<b>Support:</b>											
Mechanic	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
<i>Subtotal: Support</i>		<i>\$2,757</i>	<i>\$2,840</i>	<i>\$2,925</i>	<i>\$3,013</i>	<i>\$3,103</i>	<i>\$3,196</i>	<i>\$3,292</i>	<i>\$3,391</i>	<i>\$3,493</i>	<i>\$3,597</i>
<b>Fire:</b>											
Fire Chief	\$67	\$808	\$832	\$857	\$883	\$909	\$937	\$965	\$994	\$1,023	\$1,054
Battalion Chief 1	\$151	\$1,812	\$1,866	\$1,922	\$1,979	\$2,039	\$2,100	\$2,163	\$2,228	\$2,295	\$2,364
Battalion Chief 2	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Battalion Chief 3	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Captain 1	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Captain 2	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Captain 3	\$77	\$920	\$947	\$976	\$1,005	\$1,035	\$1,066	\$1,098	\$1,131	\$1,165	\$1,200
Captain 4	\$77	\$920	\$947	\$976	\$1,005	\$1,035	\$1,066	\$1,098	\$1,131	\$1,165	\$1,200
Captain 5	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Captain 6	\$77	\$920	\$947	\$976	\$1,005	\$1,035	\$1,066	\$1,098	\$1,131	\$1,165	\$1,200
Engineer 1	\$151	\$1,812	\$1,866	\$1,922	\$1,979	\$2,039	\$2,100	\$2,163	\$2,228	\$2,295	\$2,364
Engineer 2	\$77	\$920	\$947	\$976	\$1,005	\$1,035	\$1,066	\$1,098	\$1,131	\$1,165	\$1,200
Engineer 3	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Engineer 4	\$77	\$920	\$947	\$976	\$1,005	\$1,035	\$1,066	\$1,098	\$1,131	\$1,165	\$1,200
Engineer 5	\$77	\$920	\$947	\$976	\$1,005	\$1,035	\$1,066	\$1,098	\$1,131	\$1,165	\$1,200
Engineer 6 - OPEN	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Firefighter 1	\$151	\$1,812	\$1,866	\$1,922	\$1,979	\$2,039	\$2,100	\$2,163	\$2,228	\$2,295	\$2,364
Firefighter 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Firefighter 3	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Admin Surcharge	\$15	\$180	\$185	\$191	\$197	\$203	\$209	\$215	\$221	\$228	\$235
<i>Subtotal: Fire</i>		<i>\$33,997</i>	<i>\$35,017</i>	<i>\$36,067</i>	<i>\$37,149</i>	<i>\$38,264</i>	<i>\$39,412</i>	<i>\$40,594</i>	<i>\$41,812</i>	<i>\$43,066</i>	<i>\$44,358</i>
<b>TOTAL: DENTAL AND VISION BENEFITS</b>		<b>\$39,511</b>	<b>\$40,696</b>	<b>\$41,917</b>	<b>\$43,175</b>	<b>\$44,470</b>	<b>\$45,804</b>	<b>\$47,178</b>	<b>\$48,594</b>	<b>\$50,051</b>	<b>\$51,553</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>LIFE INSURANCE</b>	<b>\$91.80</b>									
<b>Administration:</b>										
District Manager	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
<b>Support:</b>										
Mechanic	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
<i>Subtotal: Support</i>	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
<b>Fire:</b>										
Fire Chief	\$46	\$46	\$46	\$46	\$46	\$46	\$46	\$46	\$46	\$46
Battalion Chief 1	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Battalion Chief 2	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Battalion Chief 3	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Captain 1	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Captain 2	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Captain 3	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Captain 4	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Captain 5	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Captain 6	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Engineer 1	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Engineer 2	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Engineer 3	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Engineer 4	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Engineer 5	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Engineer 6 - OPEN	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Firefighter 1	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Firefighter 2	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Firefighter 3	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
<i>Subtotal: Fire</i>	\$1,698	\$1,698	\$1,698	\$1,698	\$1,698	\$1,698	\$1,698	\$1,698	\$1,698	\$1,698
<b>TOTAL: LIFE INSURANCE</b>	<b>\$1,882</b>	<b>\$1,882</b>	<b>\$1,882</b>	<b>\$1,882</b>	<b>\$1,882</b>	<b>\$1,882</b>	<b>\$1,882</b>	<b>\$1,882</b>	<b>\$1,882</b>	<b>\$1,882</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

<b>Position</b>	<b>FYE 2025</b>	<b>FYE 2026</b>	<b>FYE 2027</b>	<b>FYE 2028</b>	<b>FYE 2029</b>	<b>FYE 2030</b>	<b>FYE 2031</b>	<b>FYE 2032</b>	<b>FYE 2033</b>	<b>FYE 2034</b>
<b>TOTAL BENEFITS</b>										
<b>Administration:</b>										
District Manager	\$18,449	\$18,532	\$18,617	\$18,705	\$18,795	\$18,888	\$18,984	\$19,083	\$19,184	\$19,289
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>	<i>\$18,449</i>	<i>\$18,532</i>	<i>\$18,617</i>	<i>\$18,705</i>	<i>\$18,795</i>	<i>\$18,888</i>	<i>\$18,984</i>	<i>\$19,083</i>	<i>\$19,184</i>	<i>\$19,289</i>
<b>Support:</b>										
Mechanic	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
<i>Subtotal: Support</i>	<i>\$26,849</i>	<i>\$26,932</i>	<i>\$27,017</i>	<i>\$27,105</i>	<i>\$27,195</i>	<i>\$27,288</i>	<i>\$27,384</i>	<i>\$27,483</i>	<i>\$27,584</i>	<i>\$27,689</i>
<b>Fire:</b>										
Fire Chief	\$16,454	\$16,478	\$16,503	\$16,529	\$16,555	\$16,583	\$16,611	\$16,640	\$16,669	\$16,700
Battalion Chief 1	\$25,903	\$25,958	\$26,014	\$26,071	\$26,131	\$26,192	\$26,255	\$26,320	\$26,387	\$26,455
Battalion Chief 2	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Battalion Chief 3	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Captain 1	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Captain 2	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Captain 3	\$14,366	\$15,395	\$16,501	\$17,687	\$18,962	\$20,330	\$21,800	\$23,379	\$25,075	\$25,292
Captain 4	\$14,366	\$15,395	\$16,501	\$17,687	\$18,962	\$20,330	\$21,800	\$23,379	\$25,075	\$25,292
Captain 5	\$18,449	\$18,532	\$18,617	\$18,705	\$18,795	\$18,888	\$18,984	\$19,083	\$19,184	\$19,289
Captain 6	\$16,611	\$16,639	\$16,667	\$16,697	\$16,727	\$16,758	\$16,790	\$16,823	\$16,857	\$16,892
Engineer 1	\$25,903	\$25,958	\$26,014	\$26,071	\$26,131	\$26,192	\$26,255	\$26,320	\$26,387	\$26,455
Engineer 2	\$19,016	\$20,394	\$21,874	\$23,464	\$25,127	\$25,158	\$25,190	\$25,223	\$25,257	\$25,292
Engineer 3	\$18,449	\$18,532	\$18,617	\$18,705	\$18,795	\$18,888	\$18,984	\$19,083	\$19,184	\$19,289
Engineer 4	\$16,611	\$16,639	\$16,667	\$16,697	\$16,727	\$16,758	\$16,790	\$16,823	\$16,857	\$16,892
Engineer 5	\$16,611	\$16,639	\$16,667	\$16,697	\$16,727	\$16,758	\$16,790	\$16,823	\$16,857	\$16,892
Engineer 6 - OPEN	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Firefighter 1	\$17,503	\$17,558	\$17,614	\$17,671	\$17,731	\$17,792	\$17,855	\$17,920	\$17,987	\$18,055
Firefighter 2	\$15,692	\$15,692	\$15,692	\$15,692	\$15,692	\$15,692	\$15,692	\$15,692	\$15,692	\$15,692
Firefighter 3	\$18,449	\$18,532	\$18,617	\$18,705	\$18,795	\$18,888	\$18,984	\$19,083	\$19,184	\$19,289
Admin Surcharge	\$180	\$185	\$191	\$197	\$203	\$209	\$215	\$221	\$228	\$235
<i>Subtotal: Fire</i>	<i>\$388,810</i>	<i>\$393,183</i>	<i>\$397,839</i>	<i>\$402,796</i>	<i>\$408,032</i>	<i>\$411,855</i>	<i>\$415,913</i>	<i>\$420,223</i>	<i>\$424,801</i>	<i>\$426,457</i>
<b>TOTAL: TOTAL BENEFITS</b>	<b>\$434,107</b>	<b>\$438,646</b>	<b>\$443,472</b>	<b>\$448,605</b>	<b>\$454,022</b>	<b>\$458,031</b>	<b>\$462,281</b>	<b>\$466,788</b>	<b>\$471,569</b>	<b>\$473,435</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

<b>Position</b>	<b>FYE 2025</b>	<b>FYE 2026</b>	<b>FYE 2027</b>	<b>FYE 2028</b>	<b>FYE 2029</b>	<b>FYE 2030</b>	<b>FYE 2031</b>	<b>FYE 2032</b>	<b>FYE 2033</b>	<b>FYE 2034</b>
<b>TOTAL STAFFING COST</b>										
<b>Administration:</b>										
District Manager	\$139,993	\$142,392	\$146,235	\$150,288	\$154,372	\$158,580	\$162,915	\$167,383	\$172,096	\$178,213
Fire Marshal (PT)	\$47,022	\$48,432	\$49,885	\$51,382	\$52,923	\$54,511	\$56,146	\$57,831	\$59,565	\$61,352
Admin Assistant (PT)	\$33,910	\$34,927	\$35,975	\$37,054	\$38,166	\$39,311	\$40,490	\$41,705	\$42,956	\$44,245
<i>Subtotal: Administration</i>	<i>\$220,925</i>	<i>\$225,751</i>	<i>\$232,095</i>	<i>\$238,724</i>	<i>\$245,461</i>	<i>\$252,401</i>	<i>\$259,552</i>	<i>\$266,918</i>	<i>\$274,618</i>	<i>\$283,810</i>
<b>Support:</b>										
Mechanic	\$137,928	\$141,632	\$145,194	\$149,979	\$153,794	\$157,725	\$161,776	\$165,949	\$171,544	\$176,014
<i>Subtotal: Support</i>	<i>\$137,928</i>	<i>\$141,632</i>	<i>\$145,194</i>	<i>\$149,979</i>	<i>\$153,794</i>	<i>\$157,725</i>	<i>\$161,776</i>	<i>\$165,949</i>	<i>\$171,544</i>	<i>\$176,014</i>
<b>Fire:</b>										
Fire Chief	\$239,432	\$244,793	\$253,943	\$261,177	\$268,631	\$276,312	\$284,226	\$294,928	\$303,407	\$312,144
Battalion Chief 1	\$186,689	\$190,195	\$195,224	\$200,406	\$207,145	\$212,688	\$218,399	\$224,283	\$230,346	\$236,592
Battalion Chief 2	\$206,222	\$210,317	\$215,957	\$221,769	\$227,756	\$235,575	\$243,419	\$250,063	\$256,908	\$263,960
Battalion Chief 3	\$191,860	\$195,521	\$200,713	\$206,061	\$211,572	\$218,801	\$226,049	\$232,166	\$238,467	\$244,960
Captain 1	\$139,891	\$143,642	\$147,261	\$151,992	\$155,864	\$159,854	\$163,964	\$168,199	\$173,727	\$178,258
Captain 2	\$153,746	\$157,801	\$161,847	\$167,145	\$171,474	\$175,934	\$180,529	\$185,264	\$191,454	\$196,520
Captain 3	\$139,135	\$145,252	\$150,291	\$155,530	\$160,980	\$166,651	\$173,775	\$179,958	\$186,398	\$191,502
Captain 4	\$147,658	\$154,115	\$159,423	\$164,941	\$170,677	\$176,642	\$184,154	\$190,652	\$197,417	\$202,857
Captain 5	\$150,652	\$155,005	\$160,382	\$164,765	\$169,280	\$173,933	\$178,727	\$185,011	\$190,141	\$195,426
Captain 6	\$148,814	\$153,112	\$157,275	\$162,757	\$167,212	\$171,803	\$176,533	\$181,406	\$187,813	\$193,028
Engineer 1	\$147,654	\$151,525	\$155,380	\$159,353	\$164,553	\$168,803	\$173,182	\$177,694	\$182,342	\$188,418
Engineer 2	\$115,872	\$120,409	\$124,915	\$130,494	\$135,396	\$138,764	\$142,234	\$145,810	\$150,506	\$154,332
Engineer 3	\$128,415	\$132,069	\$135,592	\$139,221	\$143,973	\$147,856	\$151,857	\$155,980	\$160,227	\$165,779
Engineer 4	\$102,871	\$105,725	\$108,447	\$111,252	\$114,940	\$117,942	\$121,035	\$124,221	\$127,504	\$131,814
Engineer 5	\$121,562	\$125,003	\$128,312	\$131,720	\$136,198	\$139,846	\$143,605	\$147,477	\$151,467	\$156,699
Engineer 6 - OPEN	\$123,785	\$127,030	\$130,144	\$133,352	\$136,658	\$140,989	\$144,526	\$148,170	\$151,925	\$155,793
Firefighter 1	\$90,012	\$92,460	\$94,779	\$97,168	\$100,299	\$102,856	\$105,489	\$108,203	\$110,998	\$114,656
Firefighter 2	\$88,200	\$90,595	\$92,858	\$95,189	\$98,260	\$100,756	\$103,326	\$105,975	\$108,703	\$112,292
Firefighter 3	\$90,958	\$93,434	\$95,783	\$98,202	\$100,694	\$103,952	\$106,618	\$109,366	\$112,196	\$115,112
Admin Surcharge	\$180	\$185	\$191	\$197	\$203	\$209	\$215	\$221	\$228	\$235
<i>Subtotal: Fire</i>	<i>\$2,713,608</i>	<i>\$2,788,188</i>	<i>\$2,868,716</i>	<i>\$2,952,690</i>	<i>\$3,041,766</i>	<i>\$3,130,165</i>	<i>\$3,221,863</i>	<i>\$3,315,046</i>	<i>\$3,412,174</i>	<i>\$3,510,379</i>
<b>TOTAL: TOTAL STAFFING COST</b>	<b>\$3,072,461</b>	<b>\$3,155,571</b>	<b>\$3,246,005</b>	<b>\$3,341,393</b>	<b>\$3,441,021</b>	<b>\$3,540,292</b>	<b>\$3,643,190</b>	<b>\$3,747,913</b>	<b>\$3,858,336</b>	<b>\$3,970,203</b>

**Table A-1  
Placer Hills Fire Protection District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>FULL LOAD HOURLY RATE</b>											
<b>Administration:</b>	<b>Hrs / Yr</b>										
District Manager	2,080	\$67.30	\$68.46	\$70.31	\$72.25	\$74.22	\$76.24	\$78.32	\$80.47	\$82.74	\$85.68
Fire Marshal (PT)	832	\$56.52	\$58.21	\$59.96	\$61.76	\$63.61	\$65.52	\$67.48	\$69.51	\$71.59	\$73.74
Admin Assistant (PT)	1,200	\$28.26	\$29.11	\$29.98	\$30.88	\$31.80	\$32.76	\$33.74	\$34.75	\$35.80	\$36.87
<b>Support:</b>											
Mechanic	2,080	\$66.31	\$68.09	\$69.80	\$72.11	\$73.94	\$75.83	\$77.78	\$79.78	\$82.47	\$84.62
<b>Fire:</b>											
Fire Chief	2,080	\$115.11	\$117.69	\$122.09	\$125.57	\$129.15	\$132.84	\$136.65	\$141.79	\$145.87	\$150.07
Battalion Chief 1	2,988	\$62.48	\$63.65	\$65.34	\$67.07	\$69.33	\$71.18	\$73.09	\$75.06	\$77.09	\$79.18
Battalion Chief 2	2,988	\$69.02	\$70.39	\$72.27	\$74.22	\$76.22	\$78.84	\$81.47	\$83.69	\$85.98	\$88.34
Battalion Chief 3	2,988	\$64.21	\$65.44	\$67.17	\$68.96	\$70.81	\$73.23	\$75.65	\$77.70	\$79.81	\$81.98
Captain 1	2,988	\$46.82	\$48.07	\$49.28	\$50.87	\$52.16	\$53.50	\$54.87	\$56.29	\$58.14	\$59.66
Captain 2	2,988	\$51.45	\$52.81	\$54.17	\$55.94	\$57.39	\$58.88	\$60.42	\$62.00	\$64.07	\$65.77
Captain 3	2,988	\$46.56	\$48.61	\$50.30	\$52.05	\$53.88	\$55.77	\$58.16	\$60.23	\$62.38	\$64.09
Captain 4	2,988	\$49.42	\$51.58	\$53.35	\$55.20	\$57.12	\$59.12	\$61.63	\$63.81	\$66.07	\$67.89
Captain 5	2,988	\$50.42	\$51.88	\$53.68	\$55.14	\$56.65	\$58.21	\$59.81	\$61.92	\$63.63	\$65.40
Captain 6	2,988	\$49.80	\$51.24	\$52.64	\$54.47	\$55.96	\$57.50	\$59.08	\$60.71	\$62.86	\$64.60
Engineer 1	2,988	\$49.42	\$50.71	\$52.00	\$53.33	\$55.07	\$56.49	\$57.96	\$59.47	\$61.02	\$63.06
Engineer 2	2,988	\$38.78	\$40.30	\$41.81	\$43.67	\$45.31	\$46.44	\$47.60	\$48.80	\$50.37	\$51.65
Engineer 3	2,988	\$42.98	\$44.20	\$45.38	\$46.59	\$48.18	\$49.48	\$50.82	\$52.20	\$53.62	\$55.48
Engineer 4	2,988	\$34.43	\$35.38	\$36.29	\$37.23	\$38.47	\$39.47	\$40.51	\$41.57	\$42.67	\$44.11
Engineer 5	2,988	\$40.68	\$41.84	\$42.94	\$44.08	\$45.58	\$46.80	\$48.06	\$49.36	\$50.69	\$52.44
Engineer 6 - OPEN	2,988	\$41.43	\$42.51	\$43.56	\$44.63	\$45.74	\$47.19	\$48.37	\$49.59	\$50.84	\$52.14
Firefighter 1	2,988	\$30.12	\$30.94	\$31.72	\$32.52	\$33.57	\$34.42	\$35.30	\$36.21	\$37.15	\$38.37
Firefighter 2	2,988	\$29.52	\$30.32	\$31.08	\$31.86	\$32.89	\$33.72	\$34.58	\$35.47	\$36.38	\$37.58
Firefighter 3	2,988	\$30.44	\$31.27	\$32.06	\$32.87	\$33.70	\$34.79	\$35.68	\$36.60	\$37.55	\$38.52

Source: PHFPD

**Table A-2  
Placer Hills Fire Protection District  
Operating Statement Detail**

Description	FYE 2022 Actual	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Budget	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<i>Inflation Factor</i>					3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Revenue</b>													
Property Taxes													
Ad Valorem	\$1,385,363	\$1,522,568	\$1,568,642	\$1,623,902	\$1,680,739	\$1,739,564	\$1,800,449	\$1,863,465	\$1,928,686	\$1,996,190	\$2,066,057	\$2,138,369	\$2,213,212
<i>Prop Tax Growth Rate</i>		9.90%	3.03%	3.52%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Measure A	\$994,483	\$1,025,249	\$1,054,560	\$1,087,482	\$1,115,941	\$1,149,420	\$1,183,902	\$1,219,419	\$1,256,002	\$1,293,682	\$1,332,492	\$1,372,467	\$1,413,641
Measure F	\$299,760	\$317,073	\$335,493	\$349,875	\$360,966	\$373,600	\$386,676	\$400,210	\$414,217	\$428,715	\$443,720	\$459,250	\$475,324
1992 Assessment	\$365,040	\$385,980	\$408,429	\$425,953	\$439,403	\$454,782	\$470,699	\$487,174	\$504,225	\$521,873	\$540,138	\$559,043	\$578,610
Strike Team Revenue	\$483,240	\$312,346	\$201,575	\$235,000	\$200,000	\$206,000	\$212,180	\$218,545	\$225,102	\$231,855	\$238,810	\$245,975	\$253,354
CalFIRE Requested Resources	\$8,011	\$13,479	\$2,497	\$5,000	\$7,996	\$8,236	\$8,483	\$8,737	\$8,999	\$9,269	\$9,547	\$9,834	\$10,129
JOA Staffing Reimbursement	\$0	\$10,138	\$14,479	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572
Administrative Services	\$279,619	\$313,310	\$330,682	\$373,500	\$384,705	\$396,246	\$408,134	\$420,378	\$432,989	\$445,979	\$459,358	\$473,139	\$487,333
Prevention Fees	\$20,207	\$33,670	\$21,647	\$25,000	\$25,175	\$25,930	\$26,708	\$27,509	\$28,334	\$29,184	\$30,060	\$30,962	\$31,891
Response Recovery Fees	\$1,888	\$365	\$1,793	\$2,500	\$1,349	\$1,389	\$1,431	\$1,474	\$1,518	\$1,563	\$1,610	\$1,659	\$1,708
Interest	\$3,917	\$27,116	\$47,900	\$35,000	\$57,442	\$61,207	\$63,074	\$59,328	\$60,801	\$59,694	\$68,244	\$76,657	\$88,228
Donations	\$6,996	\$200	\$251	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200
Rental Income	\$19,830	\$18,290	\$19,080	\$20,600	\$22,920	\$23,149	\$23,381	\$23,614	\$23,851	\$24,089	\$24,330	\$24,573	\$24,819
Fleet Services	\$9,145	\$1,797	\$18,353	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982	\$29,851	\$30,747	\$31,669	\$32,619
Other Revenues	\$11,903	\$21,466	\$18,590	\$50,000	\$17,320	\$17,839	\$18,374	\$18,925	\$19,493	\$20,078	\$20,680	\$21,301	\$21,940
Grants	\$0	\$7,356	\$9,299	\$58,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Assets	\$100,661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Equipment	\$21,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mitigation Fees	\$116,773	\$147,376	\$104,336	\$113,090	\$110,000	\$115,000	\$120,000	\$125,000	\$130,000	\$135,000	\$140,000	\$145,000	\$150,000
<b>Total Revenue</b>	<b>\$4,127,993</b>	<b>\$4,157,778</b>	<b>\$4,157,605</b>	<b>\$4,445,102</b>	<b>\$4,465,355</b>	<b>\$4,614,998</b>	<b>\$4,767,400</b>	<b>\$4,918,999</b>	<b>\$5,080,788</b>	<b>\$5,245,133</b>	<b>\$5,424,443</b>	<b>\$5,609,099</b>	<b>\$5,802,578</b>

**Table A-2**  
**Placer Hills Fire Protection District**  
**Operating Statement Detail**

Description	FYE 2022 Actual	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Budget	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<b>Expenses</b>													
<i>Fire Services</i>													
Safety Equipment	\$1,152	\$16,391	\$2,450	\$12,000	\$9,000	\$9,270	\$9,548	\$9,835	\$10,130	\$10,433	\$10,746	\$11,069	\$11,401
PPE Repairs and Maintenance	\$1,812	\$673	\$81	\$2,500	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688	\$1,739	\$1,791	\$1,845	\$1,900
Equipment Repairs	\$14,730	\$11,328	\$15,184	\$90,000	\$13,747	\$14,160	\$14,585	\$15,022	\$15,473	\$15,937	\$16,415	\$16,907	\$17,415
Apparatus Maintenance	\$60,964	\$90,602	\$79,177	\$0	\$83,000	\$85,490	\$88,055	\$90,696	\$93,417	\$96,220	\$99,106	\$102,080	\$105,142
Station Supplies & Tools	\$7,427	\$4,023	\$5,318	\$6,000	\$5,589	\$5,757	\$5,930	\$6,108	\$6,291	\$6,480	\$6,674	\$6,874	\$7,080
Gas, Diesel & Oil	\$53,337	\$53,479	\$51,477	\$61,800	\$52,764	\$54,347	\$55,978	\$57,657	\$59,387	\$61,168	\$63,003	\$64,893	\$66,840
Medical	\$19,316	\$17,873	\$18,843	\$17,500	\$18,677	\$19,238	\$19,815	\$20,409	\$21,021	\$21,652	\$22,302	\$22,971	\$23,660
Incident Deployment Allowance	\$37,584	\$2,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Strike Team Expenses	\$3,761	\$15,302	\$341	\$2,500	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800
Training and Fitness				\$25,000	\$22,600	\$23,278	\$23,976	\$24,696	\$25,436	\$26,200	\$26,986	\$27,795	\$28,629
Training Supplies	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incident Refreshments	\$2,156	\$1,990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Conferences & Education	\$9,086	\$21,682	\$8,995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wellness/Fitness Program	\$498	\$0	\$6,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniform Costs	\$20,504	\$10,119	\$19,272	\$4,500	\$4,635	\$4,774	\$4,917	\$5,065	\$5,217	\$5,373	\$5,534	\$5,700	\$5,871
Volunteer/Staff Awards	\$0	\$0	\$787	\$3,500	\$3,605	\$3,713	\$3,825	\$3,939	\$4,057	\$4,179	\$4,305	\$4,434	\$4,567
Public Education Supplies	\$2,505	\$374	\$1,914	\$4,500	\$4,635	\$4,774	\$4,917	\$5,065	\$5,217	\$5,373	\$5,534	\$5,700	\$5,871
Address Signs	\$2,759	\$2,637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Facility Repairs &amp; Maintenance</i>													
Admin Offices	\$3,911	\$6,496	\$7,612	\$15,000	\$6,007	\$6,187	\$6,372	\$6,564	\$6,761	\$6,963	\$7,172	\$7,387	\$7,609
Elevator Maintenance	\$2,343	\$585	\$810	\$0	\$1,246	\$1,283	\$1,322	\$1,362	\$1,402	\$1,444	\$1,488	\$1,532	\$1,578
St 84	\$6,002	\$18,422	\$3,814	\$5,000	\$9,413	\$9,695	\$9,986	\$10,286	\$10,594	\$10,912	\$11,239	\$11,577	\$11,924
St 85	\$3,440	\$5,035	\$983	\$5,500	\$3,153	\$3,247	\$3,345	\$3,445	\$3,549	\$3,655	\$3,765	\$3,878	\$3,994
St 86	\$16,395	\$25,509	\$3,612	\$6,000	\$8,000	\$8,240	\$8,487	\$8,742	\$9,004	\$9,274	\$9,552	\$9,839	\$10,134
Misc Expense	\$1,108	\$992	\$2,224	\$0	\$1,441	\$1,484	\$1,529	\$1,575	\$1,622	\$1,671	\$1,721	\$1,772	\$1,826

**Table A-2  
Placer Hills Fire Protection District  
Operating Statement Detail**

Description	FYE 2022 Actual	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Budget	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
Utilities				\$60,000									
Propane	\$5,650	\$7,540	\$5,508	\$0	\$6,233	\$6,420	\$6,612	\$6,811	\$7,015	\$7,225	\$7,442	\$7,665	\$7,895
Communication	\$24,231	\$26,043	\$27,982	\$0	\$29,686	\$30,577	\$31,494	\$32,439	\$33,412	\$34,414	\$35,447	\$36,510	\$37,605
Starlink	\$0	\$0	\$0	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Pest Control	\$2,166	\$2,125	\$2,037	\$0	\$2,109	\$2,173	\$2,238	\$2,305	\$2,374	\$2,445	\$2,519	\$2,594	\$2,672
ACC Sewer	\$656	\$656	\$698	\$0	\$719	\$741	\$763	\$786	\$810	\$834	\$859	\$885	\$911
Garbage Collection	\$4,243	\$4,338	\$4,662	\$0	\$4,801	\$4,945	\$5,094	\$5,247	\$5,404	\$5,566	\$5,733	\$5,905	\$6,082
Water	\$5,393	\$6,280	\$5,955	\$0	\$5,876	\$6,053	\$6,234	\$6,421	\$6,614	\$6,812	\$7,017	\$7,227	\$7,444
Electricity	\$18,158	\$21,000	\$23,939	\$0	\$25,397	\$26,159	\$26,943	\$27,752	\$28,584	\$29,442	\$30,325	\$31,235	\$32,172
<i>General and Administrative Expenses</i>													
Office Technology & Supplies	\$4,747	\$6,083	\$7,509	\$6,000	\$6,500	\$6,695	\$6,896	\$7,103	\$7,316	\$7,535	\$7,761	\$7,994	\$8,234
<i>Tax Collections</i>													
Parcel Tax Collections	\$16,593	\$17,283	\$17,985	\$18,633	\$19,163	\$19,778	\$20,413	\$21,068	\$21,744	\$22,443	\$23,164	\$23,908	\$24,676
SB2557 Prop Tax Admin Cost	\$24,259	\$24,852	\$25,656	\$26,585	\$27,732	\$28,703	\$29,707	\$30,747	\$31,823	\$32,937	\$34,090	\$35,283	\$36,518
Dues and Subscriptions	\$1,348	\$3,035	\$2,935	\$10,000	\$2,439	\$2,513	\$2,588	\$2,666	\$2,746	\$2,828	\$2,913	\$3,000	\$3,090
Licenses	\$10,823	\$9,763	\$11,834	\$0	\$10,807	\$11,131	\$11,465	\$11,809	\$12,163	\$12,528	\$12,904	\$13,291	\$13,690
Personnel Services	\$3,271	\$4,820	\$7,723	\$0	\$5,271	\$5,430	\$5,592	\$5,760	\$5,933	\$6,111	\$6,294	\$6,483	\$6,678
Contracted Services	\$18,031	\$29,223	\$26,139	\$0	\$24,464	\$25,198	\$25,954	\$26,733	\$27,535	\$28,361	\$29,212	\$30,088	\$30,991
LAFCO / County Fees	\$3,925	\$3,812	\$4,591	\$0	\$4,109	\$4,232	\$4,359	\$4,490	\$4,625	\$4,764	\$4,907	\$5,054	\$5,205
Election Costs	\$0	\$750	\$0	\$11,500	\$0	\$796	\$0	\$844	\$0	\$896	\$0	\$950	\$0
Professional Fees	\$0	\$420	\$0	\$64,900	\$3,900	\$4,017	\$4,138	\$4,262	\$4,389	\$4,521	\$4,657	\$4,797	\$4,940
Legal Fees	\$9,123	\$1,611	\$13,815	\$15,000	\$12,500	\$12,875	\$13,261	\$13,659	\$14,069	\$14,491	\$14,926	\$15,373	\$15,835
<i>Lease Payments</i>													
Station 86 Lease	\$786	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,797	\$5,971	\$6,150	\$6,334	\$6,524	\$6,720	\$6,922
Copier	\$4,464	\$4,298	\$4,928	\$4,500	\$4,563	\$4,700	\$4,841	\$4,986	\$5,136	\$5,290	\$5,449	\$5,612	\$5,781
<i>Insurance</i>													
Disability Insurance	\$117,217	\$100,328	\$125,410	\$148,665	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$173,891	\$179,108	\$184,481	\$190,016
Liability Insurance	\$21,582	\$34,074	\$40,771	\$52,270	\$53,838	\$55,453	\$57,117	\$58,830	\$60,595	\$62,413	\$64,286	\$66,214	\$68,200
<i>Other Expenses</i>													
Bank Charges	\$368	\$335	\$200	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc Expense	\$1,303	\$9,460	\$3,726	\$32,000	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800
Grant Expenditures		\$27,557	(\$3,761)	\$58,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Table A-2  
Placer Hills Fire Protection District  
Operating Statement Detail**

Description	FYE 2022 Actual	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Budget	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<i>Payroll Expenses</i>													
Strike Teams	\$214,755	\$139,629	\$49,284	\$175,000	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$173,891	\$179,108	\$184,481	\$190,016
Salaries and Wages - Administration	\$296,051	\$352,668	\$352,387	\$364,555	\$375,723	\$388,826	\$400,464	\$412,451	\$424,797	\$437,512	\$452,762	\$466,316	\$480,275
Salaries and Wages - FT Permanent	\$1,146,288	\$1,241,646	\$1,117,062	\$1,590,004	\$1,641,713	\$1,691,758	\$1,745,947	\$1,803,851	\$1,861,857	\$1,919,697	\$1,978,221	\$2,041,564	\$2,107,857
Salaries and Wages - LT FF	\$101,628	\$222,081	\$356,903	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778	\$35,822	\$36,896	\$38,003	\$39,143
Salaries and Wages - PT	\$1,672	\$3,383	\$3,760	\$3,500	\$3,605	\$3,713	\$3,825	\$3,939	\$4,057	\$4,179	\$4,305	\$4,434	\$4,567
Salaries and Wages - Apprentices & Misc	\$0	\$52	\$62,934	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overtime	\$352,046	\$396,575	\$311,139	\$278,303	\$286,653	\$295,252	\$304,110	\$313,233	\$322,630	\$332,309	\$342,278	\$352,546	\$363,123
Out of Class	\$689	\$1,742	\$1,540	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Salaries and Wages - Mechanic	\$24,620	\$33,196	\$69,846	\$93,440	\$96,358	\$99,236	\$103,189	\$106,271	\$109,445	\$112,714	\$116,081	\$120,695	\$124,301
Paid Sick Leave	\$233	\$1,567	\$2,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
JOA Staffing	\$1,586	\$22,381	\$47,871	\$15,000	\$23,946	\$24,664	\$25,404	\$26,166	\$26,951	\$27,760	\$28,593	\$29,450	\$30,334
Intern Stipends	\$31,625	\$2,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Payroll Taxes	\$37,860	\$46,726	\$43,963	\$43,522	\$44,452	\$45,823	\$47,262	\$48,759	\$50,278	\$51,814	\$53,413	\$55,089	\$56,814
Unemployment Insurance	\$1,796	\$3,411	\$166	\$4,000	\$1,791	\$1,845	\$1,900	\$1,957	\$2,016	\$2,076	\$2,139	\$2,203	\$2,269
Disability Payments	\$26,033	\$26,037	\$23,532	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERS - District Portion													
Normal Cost	\$175,544	\$190,837	\$224,180	\$253,158	\$263,480	\$272,835	\$282,750	\$293,096	\$303,635	\$314,166	\$325,293	\$337,086	\$349,154
UAL Payment	\$21,928	\$30,996	\$1,300	\$31,052	\$62,964	\$80,972	\$98,982	\$116,990	\$114,182	\$110,381	\$110,380	\$110,378	\$110,379
Health/Dental/Life Benefits	\$239,401	\$269,487	\$255,751	\$262,507	\$267,046	\$271,872	\$277,005	\$282,422	\$286,431	\$290,681	\$295,188	\$299,969	\$301,835
457 Deferred Compensation	\$88,455	\$68,580	\$120,251	\$192,101	\$184,991	\$185,392	\$185,806	\$186,232	\$186,671	\$189,912	\$190,462	\$191,028	\$192,981
Other Payroll Expenses	\$0	(\$57,304)	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$3,331,464</b>	<b>\$3,653,279</b>	<b>\$3,640,328</b>	<b>\$4,117,300</b>	<b>\$4,098,328</b>	<b>\$4,234,138</b>	<b>\$4,374,116</b>	<b>\$4,520,800</b>	<b>\$4,645,475</b>	<b>\$4,775,404</b>	<b>\$4,910,070</b>	<b>\$5,053,214</b>	<b>\$5,196,866</b>
<b>Cash Flow Before Capital Outlay &amp; DS</b>	<b>\$796,529</b>	<b>\$504,499</b>	<b>\$517,277</b>	<b>\$327,802</b>	<b>\$367,028</b>	<b>\$380,860</b>	<b>\$393,284</b>	<b>\$398,199</b>	<b>\$435,313</b>	<b>\$469,730</b>	<b>\$514,373</b>	<b>\$555,885</b>	<b>\$605,713</b>

**Table A-2  
Placer Hills Fire Protection District  
Operating Statement Detail**

Description	FYE 2022 Actual	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Budget	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<b>Capital Outlay</b>													
Office and Station Improvements	\$100,584	\$38,680	\$8,211	\$12,500	\$5,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Training Facility	\$0	\$0	\$519	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parking Lot Improvements	\$41,750	\$5,738	\$10,695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$23,435	\$46,332	\$32,152	\$0	\$0	\$0	\$120,637	\$0	\$26,663	\$0	\$0	\$0	\$288,355
Apparatus & Vehicles	\$164,595	\$59,659	\$934,078	\$0	\$0	\$79,568	\$158,445	\$478,341	\$260,837	\$0	\$49,195	\$0	\$1,520,061
Apparatus Financing	\$0	\$0	(\$735,000)	\$0	\$0	\$0	\$0	(\$478,341)	\$0	\$0	\$0	\$0	(\$1,304,773)
<b>Total Capital Outlay</b>	<b>\$330,364</b>	<b>\$150,409</b>	<b>\$250,654</b>	<b>\$17,500</b>	<b>\$5,000</b>	<b>\$82,068</b>	<b>\$281,582</b>	<b>\$2,500</b>	<b>\$290,000</b>	<b>\$2,500</b>	<b>\$51,695</b>	<b>\$2,500</b>	<b>\$506,142</b>
<b>Cash Flow Before Debt Service</b>	<b>\$466,165</b>	<b>\$354,090</b>	<b>\$266,623</b>	<b>\$310,302</b>	<b>\$362,028</b>	<b>\$298,793</b>	<b>\$111,701</b>	<b>\$395,699</b>	<b>\$145,313</b>	<b>\$467,230</b>	<b>\$462,678</b>	<b>\$553,385</b>	<b>\$99,570</b>
<b>Debt Service</b>													
Pension Obligation Bonds	\$21,758	\$72,175	\$72,175	\$72,175	\$72,175	\$72,175	\$72,175	\$72,175	\$72,175	\$72,175	\$72,175	\$72,175	\$57,658
Old Smeal Engine Lease	\$104,673	\$104,673	\$104,673	\$52,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Building Loan	\$132,979	\$132,981	\$132,975	\$66,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024 Smeal Engine Lease	\$0	\$0	\$0	\$164,379	\$164,379	\$164,379	\$164,379	\$164,379	\$0	\$0	\$0	\$0	\$0
2029 Water Tender Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,052	\$110,052	\$110,052	\$110,052	\$110,052	\$0
2034 Type I Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$170,664
<b>Total Debt Service</b>	<b>\$259,410</b>	<b>\$309,829</b>	<b>\$309,823</b>	<b>\$354,918</b>	<b>\$236,554</b>	<b>\$236,554</b>	<b>\$236,554</b>	<b>\$346,605</b>	<b>\$182,227</b>	<b>\$182,227</b>	<b>\$182,227</b>	<b>\$167,710</b>	<b>\$170,664</b>
<b>Net Cash Flow</b>	<b>\$206,754</b>	<b>\$44,261</b>	<b>(\$43,200)</b>	<b>(\$44,616)</b>	<b>\$125,474</b>	<b>\$62,239</b>	<b>(\$124,852)</b>	<b>\$49,094</b>	<b>(\$36,914)</b>	<b>\$285,003</b>	<b>\$280,451</b>	<b>\$385,676</b>	<b>(\$71,094)</b>

Source: PHFPD and Ridgeline

**Table A-3**  
**Placer Hills Fire Protection District**  
**Fund Balance Detail**

Description	FYE 2022 Actual	FYE 2023 Actual	FYE 2024 Projected	FYE 2025 Budget	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<b>Beginning Cash Balance</b>	\$1,902,284	\$2,019,073	\$1,997,779	\$1,959,365	\$1,914,749	\$2,040,222	\$2,102,461	\$1,977,609	\$2,026,703	\$1,989,790	\$2,274,792	\$2,555,243	\$2,940,919
Revenues	\$4,127,993	\$4,157,778	\$4,157,605	\$4,445,102	\$4,465,355	\$4,614,998	\$4,767,400	\$4,918,999	\$5,080,788	\$5,245,133	\$5,424,443	\$5,609,099	\$5,802,578
Expenditures	(\$3,331,464)	(\$3,653,279)	(\$3,640,328)	(\$4,117,300)	(\$4,098,328)	(\$4,234,138)	(\$4,374,116)	(\$4,520,800)	(\$4,645,475)	(\$4,775,404)	(\$4,910,070)	(\$5,053,214)	(\$5,196,866)
Capital Outlay	(\$330,364)	(\$150,409)	(\$250,654)	(\$17,500)	(\$5,000)	(\$82,068)	(\$281,582)	(\$2,500)	(\$290,000)	(\$2,500)	(\$51,695)	(\$2,500)	(\$506,142)
Debt Services	(\$259,410)	(\$309,829)	(\$309,823)	(\$354,918)	(\$236,554)	(\$236,554)	(\$236,554)	(\$346,605)	(\$182,227)	(\$182,227)	(\$182,227)	(\$167,710)	(\$170,664)
Misc. Adjustments	(\$89,965)	(\$65,555)	\$4,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Cash Balance</b>	<b>\$2,019,073</b>	<b>\$1,997,779</b>	<b>\$1,959,365</b>	<b>\$1,914,749</b>	<b>\$2,040,222</b>	<b>\$2,102,461</b>	<b>\$1,977,609</b>	<b>\$2,026,703</b>	<b>\$1,989,790</b>	<b>\$2,274,792</b>	<b>\$2,555,243</b>	<b>\$2,940,919</b>	<b>\$2,869,825</b>

Source: PHFPD and Ridgeline



## Appendix B: NFPD Fiscal Analysis Detail Schedules

Table B-1	NFPD – Staffing Model and Financial Projections
Table B-2	NFPD – Operating Statement Detail
Table B-3	NFPD – Fund Balance Detail

**Table B-1  
Newcastle Fire Protection District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
Inflation Rate			3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Salary Inflation Rate			5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
<b>SALARIES [1]</b>	<b>Hourly</b>										
Captain	\$25.75	\$74,984	\$78,733	\$82,670	\$86,803	\$91,144	\$95,701	\$100,486	\$105,510	\$110,786	\$116,325
Captain	\$27.04	\$78,740	\$82,678	\$86,811	\$91,152	\$95,710	\$100,495	\$105,520	\$110,796	\$116,336	\$122,152
Captain	\$25.75	\$74,984	\$78,733	\$82,670	\$86,803	\$91,144	\$95,701	\$100,486	\$105,510	\$110,786	\$116,325
Engineer	\$25.46	\$74,140	\$77,846	\$81,739	\$85,826	\$90,117	\$94,623	\$99,354	\$104,322	\$109,538	\$115,015
Engineer	\$24.25	\$70,616	\$74,147	\$77,854	\$81,747	\$85,834	\$90,126	\$94,632	\$99,364	\$104,332	\$109,549
Engineer	\$24.25	\$70,616	\$74,147	\$77,854	\$81,747	\$85,834	\$90,126	\$94,632	\$99,364	\$104,332	\$109,549
<b>TOTAL: SALARIES</b>		<b>\$444,080</b>	<b>\$466,284</b>	<b>\$489,598</b>	<b>\$514,078</b>	<b>\$539,782</b>	<b>\$566,771</b>	<b>\$595,110</b>	<b>\$624,865</b>	<b>\$656,108</b>	<b>\$688,914</b>
<b>HOLIDAY PAY</b>	<b>Hours</b>										
Captain	192	\$4,944	\$5,191	\$5,451	\$5,723	\$6,009	\$6,310	\$6,625	\$6,957	\$7,305	\$7,670
Captain	192	\$5,192	\$5,451	\$5,724	\$6,010	\$6,311	\$6,626	\$6,957	\$7,305	\$7,670	\$8,054
Captain	192	\$4,944	\$5,191	\$5,451	\$5,723	\$6,009	\$6,310	\$6,625	\$6,957	\$7,305	\$7,670
Engineer	192	\$4,888	\$5,133	\$5,389	\$5,659	\$5,942	\$6,239	\$6,551	\$6,878	\$7,222	\$7,583
Engineer	192	\$4,656	\$4,889	\$5,133	\$5,390	\$5,659	\$5,942	\$6,239	\$6,551	\$6,879	\$7,223
Engineer	192	\$4,656	\$4,889	\$5,133	\$5,390	\$5,659	\$5,942	\$6,239	\$6,551	\$6,879	\$7,223
<b>TOTAL: HOLIDAY PAY</b>		<b>\$29,280</b>	<b>\$30,744</b>	<b>\$32,281</b>	<b>\$33,895</b>	<b>\$35,590</b>	<b>\$37,370</b>	<b>\$39,238</b>	<b>\$41,200</b>	<b>\$43,260</b>	<b>\$45,423</b>
<b>FLSA OVERTIME</b>	<b>Hours</b>		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Captain	156	\$2,009	\$2,109	\$2,214	\$2,325	\$2,441	\$2,563	\$2,692	\$2,826	\$2,967	\$3,116
Captain	156	\$2,109	\$2,215	\$2,325	\$2,442	\$2,564	\$2,692	\$2,826	\$2,968	\$3,116	\$3,272
Captain	156	\$2,009	\$2,109	\$2,214	\$2,325	\$2,441	\$2,563	\$2,692	\$2,826	\$2,967	\$3,116
Engineer	156	\$1,986	\$2,085	\$2,189	\$2,299	\$2,414	\$2,535	\$2,661	\$2,794	\$2,934	\$3,081
Engineer	156	\$1,892	\$1,986	\$2,085	\$2,190	\$2,299	\$2,414	\$2,535	\$2,662	\$2,795	\$2,934
Engineer	156	\$1,892	\$1,986	\$2,085	\$2,190	\$2,299	\$2,414	\$2,535	\$2,662	\$2,795	\$2,934
<b>TOTAL: FLSA OVERTIME</b>		<b>\$11,895</b>	<b>\$12,490</b>	<b>\$13,114</b>	<b>\$13,770</b>	<b>\$14,458</b>	<b>\$15,181</b>	<b>\$15,940</b>	<b>\$16,737</b>	<b>\$17,574</b>	<b>\$18,453</b>
<b>OVERTIME</b>	<b>1.5</b>										
Captain	360	\$13,905	\$14,600	\$15,330	\$16,097	\$16,902	\$17,747	\$18,634	\$19,566	\$20,544	\$21,571
Captain	360	\$14,602	\$15,332	\$16,098	\$16,903	\$17,748	\$18,636	\$19,568	\$20,546	\$21,573	\$22,652
Captain	360	\$13,905	\$14,600	\$15,330	\$16,097	\$16,902	\$17,747	\$18,634	\$19,566	\$20,544	\$21,571
Engineer	360	\$13,748	\$14,436	\$15,158	\$15,915	\$16,711	\$17,547	\$18,424	\$19,345	\$20,313	\$21,328
Engineer	360	\$13,095	\$13,750	\$14,437	\$15,159	\$15,917	\$16,713	\$17,549	\$18,426	\$19,347	\$20,315
Engineer	360	\$13,095	\$13,750	\$14,437	\$15,159	\$15,917	\$16,713	\$17,549	\$18,426	\$19,347	\$20,315
<b>TOTAL: OVERTIME</b>		<b>\$82,350</b>	<b>\$86,468</b>	<b>\$90,791</b>	<b>\$95,330</b>	<b>\$100,097</b>	<b>\$105,102</b>	<b>\$110,357</b>	<b>\$115,875</b>	<b>\$121,668</b>	<b>\$127,752</b>

**Table B-1  
Newcastle Fire Protection District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>TOTAL BUDGETED SALARIES</b>										
Captain	\$95,842	\$100,634	\$105,665	\$110,949	\$116,496	\$122,321	\$128,437	\$134,859	\$141,602	\$148,682
Captain	\$100,643	\$105,675	\$110,959	\$116,507	\$122,332	\$128,449	\$134,871	\$141,615	\$148,695	\$156,130
Captain	\$95,842	\$100,634	\$105,665	\$110,949	\$116,496	\$122,321	\$128,437	\$134,859	\$141,602	\$148,682
Engineer	\$94,762	\$99,500	\$104,475	\$109,699	\$115,184	\$120,943	\$126,990	\$133,340	\$140,007	\$147,007
Engineer	\$90,259	\$94,771	\$99,510	\$104,485	\$109,710	\$115,195	\$120,955	\$127,003	\$133,353	\$140,021
Engineer	\$90,259	\$94,771	\$99,510	\$104,485	\$109,710	\$115,195	\$120,955	\$127,003	\$133,353	\$140,021
<b>TOTAL: BUDGETED SALARIES</b>	<b>\$567,605</b>	<b>\$595,985</b>	<b>\$625,785</b>	<b>\$657,074</b>	<b>\$689,927</b>	<b>\$724,424</b>	<b>\$760,645</b>	<b>\$798,677</b>	<b>\$838,611</b>	<b>\$880,542</b>

**Table B-1  
Newcastle Fire Protection District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>FICA - SOCIAL SECURITY</b>	<b>6.20%</b>	<b>\$160,200</b>	<b>\$165,006</b>	<b>\$169,956</b>	<b>\$175,055</b>	<b>\$180,307</b>	<b>\$185,716</b>	<b>\$191,287</b>	<b>\$197,026</b>	<b>\$202,937</b>	<b>\$209,025</b>
Captain		\$5,942	\$6,239	\$6,551	\$6,879	\$7,223	\$7,584	\$7,963	\$8,361	\$8,779	\$9,218
Captain		\$6,240	\$6,552	\$6,879	\$7,223	\$7,585	\$7,964	\$8,362	\$8,780	\$9,219	\$9,680
Captain		\$5,942	\$6,239	\$6,551	\$6,879	\$7,223	\$7,584	\$7,963	\$8,361	\$8,779	\$9,218
Engineer		\$5,875	\$6,169	\$6,477	\$6,801	\$7,141	\$7,498	\$7,873	\$8,267	\$8,680	\$9,114
Engineer		\$5,596	\$5,876	\$6,170	\$6,478	\$6,802	\$7,142	\$7,499	\$7,874	\$8,268	\$8,681
Engineer		\$5,596	\$5,876	\$6,170	\$6,478	\$6,802	\$7,142	\$7,499	\$7,874	\$8,268	\$8,681
<b>TOTAL: FICA - SOCIAL SECURITY</b>		<b>\$35,192</b>	<b>\$36,951</b>	<b>\$38,799</b>	<b>\$40,739</b>	<b>\$42,776</b>	<b>\$44,914</b>	<b>\$47,160</b>	<b>\$49,518</b>	<b>\$51,994</b>	<b>\$54,594</b>
<b>FICA - MEDICARE</b>	<b>1.45%</b>										
Captain		\$1,390	\$1,459	\$1,532	\$1,609	\$1,689	\$1,774	\$1,862	\$1,955	\$2,053	\$2,156
Captain		\$1,459	\$1,532	\$1,609	\$1,689	\$1,774	\$1,863	\$1,956	\$2,053	\$2,156	\$2,264
Captain		\$1,390	\$1,459	\$1,532	\$1,609	\$1,689	\$1,774	\$1,862	\$1,955	\$2,053	\$2,156
Engineer		\$1,374	\$1,443	\$1,515	\$1,591	\$1,670	\$1,754	\$1,841	\$1,933	\$2,030	\$2,132
Engineer		\$1,309	\$1,374	\$1,443	\$1,515	\$1,591	\$1,670	\$1,754	\$1,842	\$1,934	\$2,030
Engineer		\$1,309	\$1,374	\$1,443	\$1,515	\$1,591	\$1,670	\$1,754	\$1,842	\$1,934	\$2,030
<b>TOTAL: FICA - MEDICARE</b>		<b>\$8,230</b>	<b>\$8,642</b>	<b>\$9,074</b>	<b>\$9,528</b>	<b>\$10,004</b>	<b>\$10,504</b>	<b>\$11,029</b>	<b>\$11,581</b>	<b>\$12,160</b>	<b>\$12,768</b>
<b>SUI ETT</b>	<b>1.60%</b>	<b>\$7,000</b>	<b>\$7,210</b>	<b>\$7,426</b>	<b>\$7,649</b>	<b>\$7,879</b>	<b>\$8,115</b>	<b>\$8,358</b>	<b>\$8,609</b>	<b>\$8,867</b>	<b>\$9,133</b>
Captain		\$112	\$115	\$119	\$122	\$126	\$130	\$134	\$138	\$142	\$146
Captain		\$112	\$115	\$119	\$122	\$126	\$130	\$134	\$138	\$142	\$146
Captain		\$112	\$115	\$119	\$122	\$126	\$130	\$134	\$138	\$142	\$146
Engineer		\$112	\$115	\$119	\$122	\$126	\$130	\$134	\$138	\$142	\$146
Engineer		\$112	\$115	\$119	\$122	\$126	\$130	\$134	\$138	\$142	\$146
Engineer		\$112	\$115	\$119	\$122	\$126	\$130	\$134	\$138	\$142	\$146
<b>TOTAL: FICA - SUI ETT</b>		<b>\$672</b>	<b>\$692</b>	<b>\$713</b>	<b>\$734</b>	<b>\$756</b>	<b>\$779</b>	<b>\$802</b>	<b>\$826</b>	<b>\$851</b>	<b>\$877</b>
<b>TOTAL TAXES</b>											
Captain		\$7,444	\$7,814	\$8,202	\$8,610	\$9,038	\$9,487	\$9,959	\$10,454	\$10,974	\$11,520
Captain		\$7,811	\$8,199	\$8,607	\$9,035	\$9,484	\$9,956	\$10,451	\$10,971	\$11,517	\$12,090
Captain		\$7,444	\$7,814	\$8,202	\$8,610	\$9,038	\$9,487	\$9,959	\$10,454	\$10,974	\$11,520
Engineer		\$7,361	\$7,727	\$8,111	\$8,514	\$8,938	\$9,382	\$9,848	\$10,338	\$10,852	\$11,392
Engineer		\$7,017	\$7,365	\$7,731	\$8,116	\$8,519	\$8,942	\$9,387	\$9,853	\$10,343	\$10,858
Engineer		\$7,017	\$7,365	\$7,731	\$8,116	\$8,519	\$8,942	\$9,387	\$9,853	\$10,343	\$10,858
<b>TOTAL: TAXES</b>		<b>\$44,094</b>	<b>\$46,285</b>	<b>\$48,585</b>	<b>\$51,000</b>	<b>\$53,536</b>	<b>\$56,197</b>	<b>\$58,992</b>	<b>\$61,925</b>	<b>\$65,005</b>	<b>\$68,238</b>

**Table B-1  
Newcastle Fire Protection District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>EDUCATION</b>										
Captain	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
Captain	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
Captain	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
Engineer	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
Engineer	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
Engineer	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
<b>TOTAL: EDUCATION</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>UNIFORM ALLOWANCE</b>										
Captain	\$525	\$541	\$557	\$574	\$591	\$609	\$627	\$646	\$665	\$685
Captain	\$525	\$541	\$557	\$574	\$591	\$609	\$627	\$646	\$665	\$685
Captain	\$525	\$541	\$557	\$574	\$591	\$609	\$627	\$646	\$665	\$685
Engineer	\$525	\$541	\$557	\$574	\$591	\$609	\$627	\$646	\$665	\$685
Engineer	\$525	\$541	\$557	\$574	\$591	\$609	\$627	\$646	\$665	\$685
Engineer	\$525	\$541	\$557	\$574	\$591	\$609	\$627	\$646	\$665	\$685
<b>TOTAL: UNIFORM ALLOWANCE</b>	<b>\$3,150</b>	<b>\$3,245</b>	<b>\$3,342</b>	<b>\$3,442</b>	<b>\$3,545</b>	<b>\$3,652</b>	<b>\$3,761</b>	<b>\$3,874</b>	<b>\$3,990</b>	<b>\$4,110</b>
<b>457 CONTRIBUTION</b>										
Captain	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Captain	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Captain	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Engineer	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Engineer	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Engineer	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
<b>TOTAL: 457 CONTRIBUTION</b>	<b>\$42,000</b>	<b>\$42,000</b>	<b>\$42,000</b>	<b>\$42,000</b>	<b>\$42,000</b>	<b>\$42,000</b>	<b>\$42,000</b>	<b>\$42,000</b>	<b>\$42,000</b>	<b>\$42,000</b>

**Table B-1  
Newcastle Fire Protection District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>MEDICAL BENEFITS</b>											
457 in-lieu	\$3,600.00										
Medical Cost Inflation			7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
Captain		\$4,988	\$5,363	\$5,765	\$6,197	\$6,662	\$7,161	\$7,699	\$8,276	\$8,897	\$9,564
Captain		\$6,215	\$6,681	\$7,182	\$7,721	\$8,300	\$8,923	\$9,592	\$10,311	\$11,085	\$11,916
Captain		\$12,094	\$13,002	\$13,977	\$15,025	\$16,152	\$17,363	\$18,665	\$20,065	\$21,570	\$23,188
Engineer	457 in-lieu	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
Engineer	457 in-lieu	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
Engineer	457 in-lieu	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
<b>TOTAL: MEDICAL BENEFITS</b>		<b>\$34,098</b>	<b>\$35,845</b>	<b>\$37,724</b>	<b>\$39,743</b>	<b>\$41,914</b>	<b>\$44,247</b>	<b>\$46,756</b>	<b>\$49,453</b>	<b>\$52,351</b>	<b>\$55,468</b>
<b>VISION BENEFITS</b>											
	<b>\$134.40</b>										
Captain	yes	\$134	\$138	\$143	\$147	\$151	\$156	\$160	\$165	\$170	\$175
Captain	no	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Captain	no	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineer	yes	\$134	\$138	\$143	\$147	\$151	\$156	\$160	\$165	\$170	\$175
Engineer	no	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineer	no	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL: VISION BENEFITS</b>		<b>\$269</b>	<b>\$277</b>	<b>\$285</b>	<b>\$294</b>	<b>\$303</b>	<b>\$312</b>	<b>\$321</b>	<b>\$331</b>	<b>\$341</b>	<b>\$351</b>
<b>DENTAL BENEFITS</b>											
	<b>\$730.32</b>										
Captain	yes	\$730	\$752	\$775	\$798	\$822	\$847	\$872	\$898	\$925	\$953
Captain	no	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Captain	no	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineer	yes	\$730	\$752	\$775	\$798	\$822	\$847	\$872	\$898	\$925	\$953
Engineer	yes	\$730	\$752	\$775	\$798	\$822	\$847	\$872	\$898	\$925	\$953
Engineer	no	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL: DENTAL BENEFITS</b>		<b>\$2,191</b>	<b>\$2,257</b>	<b>\$2,324</b>	<b>\$2,394</b>	<b>\$2,466</b>	<b>\$2,540</b>	<b>\$2,616</b>	<b>\$2,695</b>	<b>\$2,775</b>	<b>\$2,859</b>
<b>LIFE INSURANCE</b>											
	<b>\$204.00</b>										
Captain		\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204
Captain		\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204
Captain		\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204
Engineer		\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204
Engineer		\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204
Engineer		\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204	\$204
<b>TOTAL: LIFE INSURANCE</b>		<b>\$1,224</b>	<b>\$1,224</b>	<b>\$1,224</b>	<b>\$1,224</b>	<b>\$1,224</b>	<b>\$1,224</b>	<b>\$1,224</b>	<b>\$1,224</b>	<b>\$1,224</b>	<b>\$1,224</b>

**Table B-1  
Newcastle Fire Protection District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>WORKERS COMPENSATION</b>	<b>0.1132</b>										
Captain		\$10,849	\$11,392	\$11,961	\$12,559	\$13,187	\$13,847	\$14,539	\$15,266	\$16,029	\$16,831
Captain		\$11,393	\$11,962	\$12,561	\$13,189	\$13,848	\$14,540	\$15,267	\$16,031	\$16,832	\$17,674
Captain		\$10,849	\$11,392	\$11,961	\$12,559	\$13,187	\$13,847	\$14,539	\$15,266	\$16,029	\$16,831
Engineer		\$10,727	\$11,263	\$11,827	\$12,418	\$13,039	\$13,691	\$14,375	\$15,094	\$15,849	\$16,641
Engineer		\$10,217	\$10,728	\$11,265	\$11,828	\$12,419	\$13,040	\$13,692	\$14,377	\$15,096	\$15,850
Engineer		\$10,217	\$10,728	\$11,265	\$11,828	\$12,419	\$13,040	\$13,692	\$14,377	\$15,096	\$15,850
<b>TOTAL: WORKERS COMP</b>		<b>\$64,253</b>	<b>\$67,466</b>	<b>\$70,839</b>	<b>\$74,381</b>	<b>\$78,100</b>	<b>\$82,005</b>	<b>\$86,105</b>	<b>\$90,410</b>	<b>\$94,931</b>	<b>\$99,677</b>
<b>TOTAL BENEFITS</b>											
Captain		\$24,931	\$25,890	\$26,904	\$27,979	\$29,117	\$30,323	\$31,601	\$32,955	\$34,390	\$35,912
Captain		\$25,837	\$26,888	\$28,004	\$29,187	\$30,443	\$31,776	\$33,190	\$34,692	\$36,286	\$37,979
Captain		\$31,173	\$32,638	\$34,199	\$35,862	\$37,634	\$39,522	\$41,535	\$43,681	\$45,969	\$48,408
Engineer		\$23,421	\$23,999	\$24,605	\$25,241	\$25,907	\$26,606	\$27,339	\$28,107	\$28,913	\$29,758
Engineer		\$22,777	\$23,325	\$23,900	\$24,503	\$25,136	\$25,799	\$26,495	\$27,225	\$27,990	\$28,792
Engineer		\$22,046	\$22,573	\$23,126	\$23,705	\$24,314	\$24,953	\$25,623	\$26,326	\$27,065	\$27,839
<b>TOTAL: TOTAL BENEFITS</b>		<b>\$150,185</b>	<b>\$155,313</b>	<b>\$160,738</b>	<b>\$166,478</b>	<b>\$172,551</b>	<b>\$178,979</b>	<b>\$185,783</b>	<b>\$192,986</b>	<b>\$200,613</b>	<b>\$208,689</b>
<b>TOTAL STAFFING COST</b>											
Captain		\$128,217	\$134,337	\$140,772	\$147,537	\$154,651	\$162,131	\$169,997	\$178,268	\$186,966	\$196,114
Captain		\$134,291	\$140,763	\$147,570	\$154,729	\$162,260	\$170,180	\$178,513	\$187,278	\$196,498	\$206,199
Captain		\$134,458	\$141,085	\$148,066	\$155,420	\$163,168	\$171,331	\$179,931	\$188,994	\$198,544	\$208,610
Engineer		\$125,544	\$131,226	\$137,191	\$143,454	\$150,029	\$156,931	\$164,177	\$171,785	\$179,772	\$188,158
Engineer		\$120,052	\$125,462	\$131,142	\$137,105	\$143,365	\$149,937	\$156,837	\$164,081	\$171,686	\$179,671
Engineer		\$119,322	\$124,710	\$130,367	\$136,306	\$142,543	\$149,090	\$155,965	\$163,183	\$170,761	\$178,718
<b>TOTAL: TOTAL STAFFING COST</b>		<b>\$761,883</b>	<b>\$797,583</b>	<b>\$835,108</b>	<b>\$874,552</b>	<b>\$916,015</b>	<b>\$959,601</b>	<b>\$1,005,420</b>	<b>\$1,053,589</b>	<b>\$1,104,229</b>	<b>\$1,157,469</b>
<b>FULL LOAD HOURLY RATE</b>											
<b>Fire:</b>	<b>Hrs / Yr</b>										
Captain	2,990	\$42.88	\$44.93	\$47.08	\$49.34	\$51.72	\$54.22	\$56.86	\$59.62	\$62.53	\$65.59
Captain	2,990	\$44.91	\$47.08	\$49.35	\$51.75	\$54.27	\$56.92	\$59.70	\$62.63	\$65.72	\$68.96
Captain	2,990	\$44.97	\$47.19	\$49.52	\$51.98	\$54.57	\$57.30	\$60.18	\$63.21	\$66.40	\$69.77
Engineer	2,990	\$41.99	\$43.89	\$45.88	\$47.98	\$50.18	\$52.49	\$54.91	\$57.45	\$60.12	\$62.93
Engineer	2,990	\$40.15	\$41.96	\$43.86	\$45.85	\$47.95	\$50.15	\$52.45	\$54.88	\$57.42	\$60.09
Engineer	2,990	\$39.91	\$41.71	\$43.60	\$45.59	\$47.67	\$49.86	\$52.16	\$54.58	\$57.11	\$59.77

Source: NFPD

[1] Hourly wages include applicable educational incentives.

**Table B-2  
Newcastle Fire Protection District  
Operating Statement Detail**

Description	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Actual	Actual	Actual	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
<i>Inflation Factor</i>					3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Revenue</b>													
Property Taxes													
Ad Valorem	\$299,456	\$325,510	\$335,441	\$352,134	\$364,459	\$377,215	\$390,417	\$404,082	\$418,225	\$432,863	\$448,013	\$463,693	\$479,922
<i>Prop Tax Growth Rate</i>		8.70%	3.05%	4.98%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Measure B	\$354,162	\$367,129	\$379,807	\$391,079	\$402,978	\$415,067	\$427,519	\$440,345	\$453,555	\$467,162	\$481,177	\$495,612	\$510,480
Measure F	\$174,926	\$183,184	\$213,331	\$220,527	\$226,765	\$234,701	\$242,916	\$251,418	\$260,218	\$269,325	\$278,752	\$288,508	\$298,606
Strike Team Revenue	\$15,834	\$82,856	\$42,914	\$50,000	\$47,201	\$49,561	\$52,039	\$54,641	\$57,374	\$60,242	\$63,254	\$66,417	\$69,738
JOA Staffing Reimbursement	\$0	\$0	\$17,129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Planning / Inspection Fees	\$12,789	\$13,819	\$9,329	\$10,000	\$11,979	\$12,338	\$12,708	\$13,090	\$13,482	\$13,887	\$14,303	\$14,733	\$15,175
Response Recovery Fees	\$1,965	\$1,460	\$2,094	\$2,500	\$1,840	\$1,895	\$1,952	\$2,010	\$2,070	\$2,132	\$2,196	\$2,262	\$2,330
Interest	\$656	\$4,472	\$17,439	\$10,000	\$14,601	\$9,036	\$3,005	\$0	\$0	\$0	\$0	\$0	\$0
Donations	\$0	\$3,101	\$10,000	\$0	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633
Other Revenues	\$127	\$2,757	\$9,435	\$138,000	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534
Grants	\$0	\$130,200	\$4,418	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sale of Assets	\$0	\$0	\$436,299	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mitigation Fees	\$68,968	\$138,038	\$81,066	\$50,000	\$80,000	\$85,000	\$90,000	\$95,000	\$100,000	\$105,000	\$110,000	\$115,000	\$120,000
<b>Total Revenue</b>	<b>\$928,883</b>	<b>\$1,252,526</b>	<b>\$1,558,702</b>	<b>\$1,233,240</b>	<b>\$1,152,321</b>	<b>\$1,187,389</b>	<b>\$1,223,209</b>	<b>\$1,263,318</b>	<b>\$1,307,737</b>	<b>\$1,353,509</b>	<b>\$1,400,680</b>	<b>\$1,449,300</b>	<b>\$1,499,418</b>
<b>Expenses</b>													
<i>Fire Services</i>													
Fire Protective Clothing	\$4,713	\$1,541	\$2,050	\$4,000	\$2,768	\$2,851	\$2,937	\$3,025	\$3,116	\$3,209	\$3,305	\$3,404	\$3,507
Communication Services	\$755	\$1,217	\$547	\$1,500	\$840	\$865	\$891	\$917	\$945	\$973	\$1,002	\$1,032	\$1,063
Station Supplies & Tools	\$2,069	\$4,183	\$8,317	\$4,000	\$4,856	\$5,002	\$5,152	\$5,307	\$5,466	\$5,630	\$5,799	\$5,973	\$6,152
Equipment Repairs & Maintenance	\$14,840	\$26,297	\$23,309	\$18,500	\$21,482	\$22,127	\$22,790	\$23,474	\$24,178	\$24,904	\$25,651	\$26,420	\$27,213
Engine Rental	\$0	\$0	\$0	\$1,500	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800
Fuels & Lubricants	\$11,801	\$11,351	\$8,905	\$12,500	\$10,686	\$11,006	\$11,336	\$11,676	\$12,027	\$12,388	\$12,759	\$13,142	\$13,536
Medical (Gases)	\$852	\$676	\$2,533	\$3,500	\$3,605	\$3,713	\$3,825	\$3,939	\$4,057	\$4,179	\$4,305	\$4,434	\$4,567
Strike Team Expenses	\$0	\$14,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Small Tools & Accessories	\$1,884	\$3,304	\$0	\$2,000	\$1,729	\$1,781	\$1,835	\$1,890	\$1,946	\$2,005	\$2,065	\$2,127	\$2,191
Facility Repairs & Maintenance	\$1,065	\$4,931	\$6,109	\$3,000	\$4,035	\$4,156	\$4,281	\$4,409	\$4,542	\$4,678	\$4,818	\$4,963	\$5,112

**Table B-2  
Newcastle Fire Protection District  
Operating Statement Detail**

Description	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Actual	Actual	Actual	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
<i>Utilities</i>													
Propane	\$2,320	\$3,843	\$3,690	\$3,500	\$3,284	\$3,383	\$3,484	\$3,589	\$3,697	\$3,808	\$3,922	\$4,039	\$4,161
Phone/Cable/Internet	\$2,764	\$6,421	\$8,492	\$9,360	\$9,009	\$9,279	\$9,558	\$9,844	\$10,140	\$10,444	\$10,757	\$11,080	\$11,412
Pest Control	\$388	\$825	\$627	\$700	\$613	\$632	\$651	\$670	\$690	\$711	\$732	\$754	\$777
Sewer	\$1,080	\$3,156	\$2,652	\$2,500	\$2,296	\$2,365	\$2,436	\$2,509	\$2,584	\$2,662	\$2,742	\$2,824	\$2,908
Garbage Collection	\$821	\$1,069	\$905	\$900	\$932	\$960	\$988	\$1,018	\$1,049	\$1,080	\$1,113	\$1,146	\$1,180
Water	\$612	\$2,228	\$2,821	\$3,500	\$2,993	\$3,083	\$3,175	\$3,270	\$3,369	\$3,470	\$3,574	\$3,681	\$3,791
Electricity/Gas	\$10,447	\$12,316	\$9,347	\$13,000	\$11,277	\$11,616	\$11,964	\$12,323	\$12,693	\$13,074	\$13,466	\$13,870	\$14,286
<i>General and Administrative Expenses</i>													
Recording Secretary	\$675	\$975	\$810	\$0	\$820	\$845	\$870	\$896	\$923	\$951	\$979	\$1,008	\$1,039
Office Supplies and Expenses	\$1,016	\$451	\$2,759	\$2,500	\$1,409	\$1,451	\$1,495	\$1,539	\$1,586	\$1,633	\$1,682	\$1,733	\$1,785
Website Maintenance	\$615	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lexipol Fees	\$2,519	\$3,636	\$3,854	\$4,200	\$4,326	\$4,456	\$4,589	\$4,727	\$4,869	\$5,015	\$5,165	\$5,320	\$5,480
<i>Tax Collections</i>													
Parcel Tax Collections	\$5,286	\$5,503	\$5,920	\$6,116	\$6,297	\$6,498	\$6,704	\$6,918	\$7,138	\$7,365	\$7,599	\$7,841	\$8,091
SB2557 Prop Tax Admin Cost	\$5,190	\$5,313	\$5,487	\$5,766	\$6,014	\$6,224	\$6,442	\$6,667	\$6,901	\$7,142	\$7,392	\$7,651	\$7,919
Administrative Services	\$132,611	\$156,655	\$165,341	\$184,270	\$189,798	\$195,492	\$201,357	\$207,398	\$213,619	\$220,028	\$226,629	\$233,428	\$240,431
Fire Code Inspection Fees	\$0	\$625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Audit	\$5,750	\$0	\$15,825	\$6,750	\$6,953	\$7,161	\$7,376	\$7,597	\$7,825	\$8,060	\$8,302	\$8,551	\$8,807
LAFCO Fees	\$400	\$669	\$958	\$17,570	\$987	\$1,016	\$1,047	\$1,078	\$1,111	\$1,144	\$1,178	\$1,214	\$1,250
Professional Services	\$5,864	\$16,582	\$8,521	\$8,500	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334
County Services	\$2,007	\$3,038	\$2,327	\$7,500	\$7,725	\$7,957	\$8,195	\$8,441	\$8,695	\$8,955	\$9,224	\$9,501	\$9,786
<i>Special District Expense</i>													
Publications Legal Notices	\$0	\$0	\$130	\$150	\$155	\$159	\$164	\$169	\$174	\$179	\$184	\$190	\$196
Election Expenses	\$0	\$500	\$0	\$1,000	\$0	\$1,061	\$0	\$1,126	\$0	\$1,194	\$0	\$1,267	\$0
Education & Training	\$1,255	\$1,539	\$1,645	\$3,000	\$1,480	\$1,524	\$1,570	\$1,617	\$1,665	\$1,715	\$1,767	\$1,820	\$1,874
Commission Reimbursements	\$850	\$750	\$550	\$900	\$717	\$738	\$760	\$783	\$807	\$831	\$856	\$881	\$908
Taxes and Assessments	\$5	\$4	\$8	\$8	\$8	\$8	\$9	\$9	\$9	\$9	\$10	\$10	\$10
Liability Insurance	\$13,023	\$25,547	\$43,745	\$39,544	\$44,000	\$45,320	\$46,680	\$48,080	\$49,522	\$51,008	\$52,538	\$54,114	\$55,738
<i>Other Expenses</i>													
Bank Charges	\$35	\$65	\$54	\$0	\$51	\$53	\$54	\$56	\$58	\$60	\$61	\$63	\$65
Misc Expense	\$492	\$783	\$560	\$76,500	\$612	\$630	\$649	\$668	\$688	\$709	\$730	\$752	\$775
Grant Expenses	\$0	\$12,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Table B-2  
Newcastle Fire Protection District  
Operating Statement Detail**

Description	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
	Actual	Actual	Actual	Budget	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
<i>Payroll Expenses</i>													
Strike Team Salaries	\$1,382	\$0	\$0	\$15,000	\$26,250	\$27,563	\$28,941	\$30,388	\$31,907	\$33,502	\$35,178	\$36,936	\$38,783
Salaries & Wages	\$371,657	\$405,624	\$440,241	\$485,255	\$509,518	\$534,994	\$561,743	\$589,830	\$619,322	\$650,288	\$682,803	\$716,943	\$752,790
JOA Staffing	\$301	\$8,208	\$90	\$5,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overtime	\$85,257	\$104,568	\$83,200	\$82,350	\$86,468	\$90,791	\$95,330	\$100,097	\$105,102	\$110,357	\$115,875	\$121,668	\$127,752
Payroll Taxes	\$35,496	\$38,513	\$40,329	\$44,094	\$46,285	\$48,585	\$51,000	\$53,536	\$56,197	\$58,992	\$61,925	\$65,005	\$68,238
Benefits	\$46,707	\$53,223	\$60,568	\$85,932	\$87,847	\$89,899	\$92,097	\$94,452	\$96,975	\$99,678	\$102,576	\$105,682	\$109,011
Workers Comp	\$41,247	\$37,625	\$51,577	\$64,253	\$67,466	\$70,839	\$74,381	\$78,100	\$82,005	\$86,105	\$90,410	\$94,931	\$99,677
<b>Total Expenses</b>	<b>\$816,052</b>	<b>\$980,534</b>	<b>\$1,014,801</b>	<b>\$1,230,367</b>	<b>\$1,183,589</b>	<b>\$1,234,321</b>	<b>\$1,285,243</b>	<b>\$1,340,775</b>	<b>\$1,396,598</b>	<b>\$1,457,407</b>	<b>\$1,518,625</b>	<b>\$1,585,237</b>	<b>\$1,652,394</b>
<b>Cash Flow Before Capital Outlay &amp; DS</b>	<b>\$112,830</b>	<b>\$271,992</b>	<b>\$543,901</b>	<b>\$2,873</b>	<b>(\$31,268)</b>	<b>(\$46,932)</b>	<b>(\$62,034)</b>	<b>(\$77,458)</b>	<b>(\$88,861)</b>	<b>(\$103,898)</b>	<b>(\$117,945)</b>	<b>(\$135,938)</b>	<b>(\$152,976)</b>
<b>Capital Outlay</b>													
Station Improvements	\$114,337	\$75,968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$28,316	\$83,125	\$40,500	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668
Apparatus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Outlay</b>	<b>\$114,337</b>	<b>\$104,284</b>	<b>\$83,125</b>	<b>\$40,500</b>	<b>\$10,000</b>	<b>\$10,300</b>	<b>\$10,609</b>	<b>\$10,927</b>	<b>\$11,255</b>	<b>\$11,593</b>	<b>\$11,941</b>	<b>\$12,299</b>	<b>\$12,668</b>
<b>Cash Flow Before Debt Service</b>	<b>(\$1,506)</b>	<b>\$167,709</b>	<b>\$460,776</b>	<b>(\$37,627)</b>	<b>(\$41,268)</b>	<b>(\$57,232)</b>	<b>(\$72,643)</b>	<b>(\$88,385)</b>	<b>(\$100,116)</b>	<b>(\$115,491)</b>	<b>(\$129,885)</b>	<b>(\$148,236)</b>	<b>(\$165,644)</b>
<b>Debt Service</b>													
USDA Loan	\$0	\$0	\$144,956	\$145,606	\$144,211	\$143,816	\$144,398	\$143,936	\$144,451	\$143,921	\$144,368	\$143,771	\$144,151
<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$144,956</b>	<b>\$145,606</b>	<b>\$144,211</b>	<b>\$143,816</b>	<b>\$144,398</b>	<b>\$143,936</b>	<b>\$144,451</b>	<b>\$143,921</b>	<b>\$144,368</b>	<b>\$143,771</b>	<b>\$144,151</b>
<b>Net Cash Flow</b>	<b>(\$1,506)</b>	<b>\$167,709</b>	<b>\$315,820</b>	<b>(\$183,233)</b>	<b>(\$185,478)</b>	<b>(\$201,048)</b>	<b>(\$217,041)</b>	<b>(\$232,320)</b>	<b>(\$244,566)</b>	<b>(\$259,411)</b>	<b>(\$274,253)</b>	<b>(\$292,007)</b>	<b>(\$309,794)</b>

Source: NFPD and Ridgeline

**Table B-3  
Newcastle Fire Protection District  
Fund Balance Detail**

Description	FYE 2022 Actual	FYE 2023 Actual	FYE 2024 Actual	FYE 2025 Budget	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<b>Beginning Cash Balance</b>	<b>\$437,442</b>	<b>\$790,779</b>	<b>\$379,371</b>	<b>\$669,917</b>	<b>\$486,684</b>	<b>\$301,206</b>	<b>\$100,158</b>	<b>(\$116,883)</b>	<b>(\$349,203)</b>	<b>(\$593,770)</b>	<b>(\$853,181)</b>	<b>(\$1,127,434)</b>	<b>(\$1,419,441)</b>
Revenues	\$928,883	\$1,252,526	\$1,558,702	\$1,233,240	\$1,152,321	\$1,187,389	\$1,223,209	\$1,263,318	\$1,307,737	\$1,353,509	\$1,400,680	\$1,449,300	\$1,499,418
Expenditures	(\$816,052)	(\$980,534)	(\$1,014,801)	(\$1,230,367)	(\$1,183,589)	(\$1,234,321)	(\$1,285,243)	(\$1,340,775)	(\$1,396,598)	(\$1,457,407)	(\$1,518,625)	(\$1,585,237)	(\$1,652,394)
Capital Outlay	(\$114,337)	(\$104,284)	(\$83,125)	(\$40,500)	(\$10,000)	(\$10,300)	(\$10,609)	(\$10,927)	(\$11,255)	(\$11,593)	(\$11,941)	(\$12,299)	(\$12,668)
Debt Service	\$0	\$0	(\$144,956)	(\$145,606)	(\$144,211)	(\$143,816)	(\$144,398)	(\$143,936)	(\$144,451)	(\$143,921)	(\$144,368)	(\$143,771)	(\$144,151)
Adjustment	\$354,843	(\$579,117)	(\$25,274)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Cash Balance</b>	<b>\$790,779</b>	<b>\$379,371</b>	<b>\$669,917</b>	<b>\$486,684</b>	<b>\$301,206</b>	<b>\$100,158</b>	<b>(\$116,883)</b>	<b>(\$349,203)</b>	<b>(\$593,770)</b>	<b>(\$853,181)</b>	<b>(\$1,127,434)</b>	<b>(\$1,419,441)</b>	<b>(\$1,729,235)</b>

Source: NFPD and Ridgeline



## Appendix C: Consolidated District Fiscal Analysis Detail Schedules

Table C-1	Consolidated District Staffing Model and Financial Projections
Table C-2	Consolidated District Operating Statement Projections Detail
Table C-3	Consolidated District Fund Balance Projections Detail

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<i>Inflation Rate</i>			3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<i>Salary Inflation Rate</i>			3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>SALARIES</b>	CalPERS										
<b>Administration:</b>											
District Manager	PEPRA	\$104,998	\$108,148	\$111,393	\$114,735	\$118,177	\$121,722	\$125,374	\$129,135	\$133,009	\$136,999
Fire Marshal (PT)	n/a	\$43,680	\$44,990	\$46,340	\$47,730	\$49,162	\$50,637	\$52,156	\$53,721	\$55,333	\$56,992
Admin Assistant (PT)	n/a	\$31,500	\$32,445	\$33,418	\$34,421	\$35,454	\$36,517	\$37,613	\$38,741	\$39,903	\$41,100
<i>Subtotal: Administration</i>		<i>\$180,178</i>	<i>\$185,584</i>	<i>\$191,151</i>	<i>\$196,886</i>	<i>\$202,792</i>	<i>\$208,876</i>	<i>\$215,142</i>	<i>\$221,597</i>	<i>\$228,245</i>	<i>\$235,092</i>
<b>Support:</b>											
Mechanic	PEPRA	\$90,480	\$93,194	\$95,990	\$98,870	\$101,836	\$104,891	\$108,038	\$111,279	\$114,617	\$118,056
<i>Subtotal: Support</i>		<i>\$90,480</i>	<i>\$93,194</i>	<i>\$95,990</i>	<i>\$98,870</i>	<i>\$101,836</i>	<i>\$104,891</i>	<i>\$108,038</i>	<i>\$111,279</i>	<i>\$114,617</i>	<i>\$118,056</i>
<b>Fire:</b>											
Fire Chief	Classic	\$175,074	\$180,326	\$185,736	\$191,308	\$197,047	\$202,958	\$209,047	\$215,318	\$221,778	\$228,431
Battalion Chief 1	Classic	\$105,297	\$108,456	\$111,710	\$115,061	\$118,513	\$122,068	\$125,730	\$129,502	\$133,387	\$137,389
Battalion Chief 2	Classic	\$120,387	\$123,998	\$127,718	\$131,550	\$135,496	\$139,561	\$143,748	\$148,060	\$152,502	\$157,077
Battalion Chief 3	Classic	\$113,185	\$116,581	\$120,078	\$123,681	\$127,391	\$131,213	\$135,149	\$139,204	\$143,380	\$147,681
Captain 1	PEPRA	\$81,303	\$83,743	\$86,255	\$88,843	\$91,508	\$94,253	\$97,081	\$99,993	\$102,993	\$106,083
Captain 2	Classic	\$87,519	\$90,144	\$92,848	\$95,634	\$98,503	\$101,458	\$104,502	\$107,637	\$110,866	\$114,192
Captain 3	PEPRA	\$90,566	\$93,283	\$96,082	\$98,964	\$101,933	\$104,991	\$108,141	\$111,385	\$114,727	\$118,168
Captain 4	PEPRA	\$96,811	\$99,716	\$102,707	\$105,788	\$108,962	\$112,231	\$115,598	\$119,066	\$122,638	\$126,317
Captain 5	PEPRA	\$96,811	\$99,716	\$102,707	\$105,788	\$108,962	\$112,231	\$115,598	\$119,066	\$122,638	\$126,317
Captain 6	PEPRA	\$96,811	\$99,716	\$102,707	\$105,788	\$108,962	\$112,231	\$115,598	\$119,066	\$122,638	\$126,317
Captain 7 (Newcastle Xfer)	PEPRA	\$77,090	\$79,403	\$81,785	\$84,239	\$86,766	\$89,369	\$92,050	\$94,811	\$97,656	\$100,585
Captain 8 (Newcastle Xfer)	PEPRA	\$80,945	\$83,373	\$85,874	\$88,451	\$91,104	\$93,837	\$96,652	\$99,552	\$102,539	\$105,615
Captain 9 (Newcastle Xfer)	PEPRA	\$84,291	\$86,820	\$89,425	\$92,108	\$94,871	\$97,717	\$100,648	\$103,668	\$106,778	\$109,981
Engineer 1	Classic	\$83,246	\$85,743	\$88,315	\$90,965	\$93,694	\$96,505	\$99,400	\$102,382	\$105,453	\$108,617
Engineer 2	PEPRA	\$70,696	\$72,817	\$75,001	\$77,252	\$79,569	\$81,956	\$84,415	\$86,947	\$89,556	\$92,242
Engineer 3	PEPRA	\$79,720	\$82,111	\$84,575	\$87,112	\$89,725	\$92,417	\$95,190	\$98,045	\$100,987	\$104,016
Engineer 4	PEPRA	\$62,868	\$64,754	\$66,696	\$68,697	\$70,758	\$72,881	\$75,067	\$77,319	\$79,639	\$82,028
Engineer 5	PEPRA	\$76,045	\$78,326	\$80,676	\$83,096	\$85,589	\$88,157	\$90,801	\$93,525	\$96,331	\$99,221
Engineer 6 - OPEN	PEPRA	\$70,756	\$72,879	\$75,065	\$77,317	\$79,636	\$82,025	\$84,486	\$87,021	\$89,631	\$92,320
Engineer 7 (Newcastle Xfer)	PEPRA	\$76,074	\$78,357	\$80,707	\$83,129	\$85,622	\$88,191	\$90,837	\$93,562	\$96,369	\$99,260
Engineer 8 (Newcastle Xfer)	PEPRA	\$72,459	\$74,633	\$76,872	\$79,178	\$81,553	\$84,000	\$86,520	\$89,115	\$91,789	\$94,543
Engineer 9 (Newcastle Xfer)	PEPRA	\$72,459	\$74,633	\$76,872	\$79,178	\$81,553	\$84,000	\$86,520	\$89,115	\$91,789	\$94,543
Firefighter 1	PEPRA	\$52,708	\$54,290	\$55,918	\$57,596	\$59,324	\$61,103	\$62,936	\$64,825	\$66,769	\$68,772
Firefighter 2	PEPRA	\$52,708	\$54,290	\$55,918	\$57,596	\$59,324	\$61,103	\$62,936	\$64,825	\$66,769	\$68,772
Firefighter 3	PEPRA	\$52,708	\$54,290	\$55,918	\$57,596	\$59,324	\$61,103	\$62,936	\$64,825	\$66,769	\$68,772
<i>Subtotal: Fire</i>		<i>\$2,128,538</i>	<i>\$2,192,395</i>	<i>\$2,258,166</i>	<i>\$2,325,911</i>	<i>\$2,395,689</i>	<i>\$2,467,559</i>	<i>\$2,541,586</i>	<i>\$2,617,834</i>	<i>\$2,696,369</i>	<i>\$2,777,260</i>
<b>TOTAL: SALARIES</b>		<b>\$2,399,197</b>	<b>\$2,471,173</b>	<b>\$2,545,308</b>	<b>\$2,621,667</b>	<b>\$2,700,317</b>	<b>\$2,781,327</b>	<b>\$2,864,766</b>	<b>\$2,950,709</b>	<b>\$3,039,231</b>	<b>\$3,130,408</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>LONGEVITY PAY</b>											
Completed Years of Service											
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
5 years	1%										
10 years	2%										
15 years	3%										
20 years	4%										
25 years	5%										
30 years	6%										
<b>Administration:</b>											
	<b>Hire Year</b>										
District Manager	2023	\$0	\$0	\$0	\$1,147	\$1,182	\$1,217	\$1,254	\$1,291	\$2,660	\$2,740
Fire Marshal (PT)	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>		\$0	\$0	\$0	\$1,147	\$1,182	\$1,217	\$1,254	\$1,291	\$2,660	\$2,740
<b>Support:</b>											
Mechanic	2013	\$1,810	\$1,864	\$1,920	\$2,966	\$3,055	\$3,147	\$3,241	\$3,338	\$4,585	\$4,722
<i>Subtotal: Support</i>		\$1,810	\$1,864	\$1,920	\$2,966	\$3,055	\$3,147	\$3,241	\$3,338	\$4,585	\$4,722
<b>Fire:</b>											
Fire Chief	2002	\$7,003	\$7,213	\$9,287	\$9,565	\$9,852	\$10,148	\$10,452	\$12,919	\$13,307	\$13,706
Battalion Chief 1	1999	\$5,265	\$5,423	\$5,585	\$5,753	\$7,111	\$7,324	\$7,544	\$7,770	\$8,003	\$8,243
Battalion Chief 2	2010	\$3,612	\$3,720	\$3,832	\$3,946	\$4,065	\$5,582	\$5,750	\$5,922	\$6,100	\$6,283
Battalion Chief 3	2020	\$1,132	\$1,166	\$1,201	\$1,237	\$1,274	\$2,624	\$2,703	\$2,784	\$2,868	\$2,954
Captain 1	2013	\$1,626	\$1,675	\$1,725	\$2,665	\$2,745	\$2,828	\$2,912	\$3,000	\$4,120	\$4,243
Captain 2	2013	\$1,750	\$1,803	\$1,857	\$2,869	\$2,955	\$3,044	\$3,135	\$3,229	\$4,435	\$4,568
Captain 3	2016	\$906	\$1,866	\$1,922	\$1,979	\$2,039	\$2,100	\$3,244	\$3,342	\$3,442	\$3,545
Captain 4	2016	\$968	\$1,994	\$2,054	\$2,116	\$2,179	\$2,245	\$3,468	\$3,572	\$3,679	\$3,789
Captain 5	2022	\$0	\$0	\$1,027	\$1,058	\$1,090	\$1,122	\$1,156	\$2,381	\$2,453	\$2,526
Captain 6	2023	\$0	\$0	\$0	\$1,058	\$1,090	\$1,122	\$1,156	\$1,191	\$2,453	\$2,526
Captain 7 (Newcastle Xfer)	1985	\$4,625	\$4,764	\$4,907	\$5,054	\$5,206	\$5,362	\$5,523	\$5,689	\$5,859	\$6,035
Captain 8 (Newcastle Xfer)	2013	\$1,619	\$1,667	\$1,717	\$2,654	\$2,733	\$2,815	\$2,900	\$2,987	\$4,102	\$4,225
Captain 9 (Newcastle Xfer)	2018	\$843	\$868	\$894	\$1,842	\$1,897	\$1,954	\$2,013	\$2,073	\$3,203	\$3,299
Engineer 1	2009	\$2,497	\$2,572	\$2,649	\$2,729	\$3,748	\$3,860	\$3,976	\$4,095	\$4,218	\$5,431
Engineer 2	2023	\$0	\$0	\$0	\$773	\$796	\$820	\$844	\$869	\$1,791	\$1,845
Engineer 3	2019	\$797	\$821	\$846	\$871	\$1,795	\$1,848	\$1,904	\$1,961	\$2,020	\$3,120
Engineer 4	2024	\$0	\$0	\$0	\$0	\$708	\$729	\$751	\$773	\$796	\$1,641
Engineer 5	2019	\$760	\$783	\$807	\$831	\$1,712	\$1,763	\$1,816	\$1,871	\$1,927	\$2,977
Engineer 6 - OPEN	2025	\$0	\$0	\$0	\$0	\$0	\$820	\$845	\$870	\$896	\$923
Engineer 7 (Newcastle Xfer)	2021	\$0	\$784	\$807	\$831	\$856	\$882	\$1,817	\$1,871	\$1,927	\$1,985
Engineer 8 (Newcastle Xfer)	2019	\$725	\$746	\$769	\$792	\$1,631	\$1,680	\$1,730	\$1,782	\$1,836	\$2,836
Engineer 9 (Newcastle Xfer)	2016	\$725	\$1,493	\$1,537	\$1,584	\$1,631	\$1,680	\$2,596	\$2,673	\$2,754	\$2,836
Firefighter 1	2024	\$0	\$0	\$0	\$0	\$593	\$611	\$629	\$648	\$668	\$1,375
Firefighter 2	2024	\$0	\$0	\$0	\$0	\$593	\$611	\$629	\$648	\$668	\$1,375
Firefighter 3	2025	\$0	\$0	\$0	\$0	\$0	\$611	\$629	\$648	\$668	\$688
<i>Subtotal: Fire</i>		\$34,853	\$39,358	\$43,424	\$50,207	\$58,298	\$64,186	\$70,122	\$75,570	\$84,191	\$92,976
<b>TOTAL: LONGEVITY</b>		<b>\$36,662</b>	<b>\$41,222</b>	<b>\$45,343</b>	<b>\$54,320</b>	<b>\$62,535</b>	<b>\$68,550</b>	<b>\$74,617</b>	<b>\$80,200</b>	<b>\$91,436</b>	<b>\$100,438</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>HOLIDAY PAY - FIRE</b>	<b>Hrs</b>										
Fire Chief	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Battalion Chief 1	120	\$4,229	\$4,356	\$4,486	\$4,621	\$4,760	\$4,902	\$5,049	\$5,201	\$5,357	\$5,518
Battalion Chief 2	120	\$4,835	\$4,980	\$5,129	\$5,283	\$5,442	\$5,605	\$5,773	\$5,946	\$6,125	\$6,308
Battalion Chief 3	120	\$4,546	\$4,682	\$4,822	\$4,967	\$5,116	\$5,270	\$5,428	\$5,591	\$5,758	\$5,931
Captain 1	120	\$3,265	\$3,363	\$3,464	\$3,568	\$3,675	\$3,785	\$3,899	\$4,016	\$4,136	\$4,260
Captain 2	120	\$3,515	\$3,620	\$3,729	\$3,841	\$3,956	\$4,075	\$4,197	\$4,323	\$4,452	\$4,586
Captain 3	120	\$3,637	\$3,746	\$3,859	\$3,974	\$4,094	\$4,217	\$4,343	\$4,473	\$4,607	\$4,746
Captain 4	120	\$3,888	\$4,005	\$4,125	\$4,249	\$4,376	\$4,507	\$4,642	\$4,782	\$4,925	\$5,073
Captain 5	120	\$3,888	\$4,005	\$4,125	\$4,249	\$4,376	\$4,507	\$4,642	\$4,782	\$4,925	\$5,073
Captain 6	120	\$3,888	\$4,005	\$4,125	\$4,249	\$4,376	\$4,507	\$4,642	\$4,782	\$4,925	\$5,073
Captain 7 (Newcastle Xfer)	120	\$3,096	\$3,189	\$3,285	\$3,383	\$3,485	\$3,589	\$3,697	\$3,808	\$3,922	\$4,040
Captain 8 (Newcastle Xfer)	120	\$3,251	\$3,348	\$3,449	\$3,552	\$3,659	\$3,769	\$3,882	\$3,998	\$4,118	\$4,242
Captain 9 (Newcastle Xfer)	120	\$3,385	\$3,487	\$3,591	\$3,699	\$3,810	\$3,924	\$4,042	\$4,163	\$4,288	\$4,417
Engineer 1	120	\$3,343	\$3,443	\$3,547	\$3,653	\$3,763	\$3,876	\$3,992	\$4,112	\$4,235	\$4,362
Engineer 2	120	\$2,839	\$2,924	\$3,012	\$3,102	\$3,196	\$3,291	\$3,390	\$3,492	\$3,597	\$3,705
Engineer 3	120	\$3,202	\$3,298	\$3,397	\$3,498	\$3,603	\$3,712	\$3,823	\$3,938	\$4,056	\$4,177
Engineer 4	120	\$2,525	\$2,601	\$2,679	\$2,759	\$2,842	\$2,927	\$3,015	\$3,105	\$3,198	\$3,294
Engineer 5	120	\$3,054	\$3,146	\$3,240	\$3,337	\$3,437	\$3,540	\$3,647	\$3,756	\$3,869	\$3,985
Engineer 6 - OPEN	120	\$2,842	\$2,927	\$3,015	\$3,105	\$3,198	\$3,294	\$3,393	\$3,495	\$3,600	\$3,708
Engineer 7 (Newcastle Xfer)	120	\$3,055	\$3,147	\$3,241	\$3,338	\$3,439	\$3,542	\$3,648	\$3,758	\$3,870	\$3,986
Engineer 8 (Newcastle Xfer)	120	\$2,910	\$2,997	\$3,087	\$3,180	\$3,275	\$3,373	\$3,475	\$3,579	\$3,686	\$3,797
Engineer 9 (Newcastle Xfer)	120	\$2,910	\$2,997	\$3,087	\$3,180	\$3,275	\$3,373	\$3,475	\$3,579	\$3,686	\$3,797
Firefighter 1	120	\$2,117	\$2,180	\$2,246	\$2,313	\$2,382	\$2,454	\$2,528	\$2,603	\$2,681	\$2,762
Firefighter 2	120	\$2,117	\$2,180	\$2,246	\$2,313	\$2,382	\$2,454	\$2,528	\$2,603	\$2,681	\$2,762
Firefighter 3	120	\$2,117	\$2,180	\$2,246	\$2,313	\$2,382	\$2,454	\$2,528	\$2,603	\$2,681	\$2,762
<b>TOTAL: HOLIDAY PAY - FIRE</b>		<b>\$78,452</b>	<b>\$80,806</b>	<b>\$83,230</b>	<b>\$85,727</b>	<b>\$88,299</b>	<b>\$90,948</b>	<b>\$93,676</b>	<b>\$96,487</b>	<b>\$99,381</b>	<b>\$102,363</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>UNIFORM ALLOWANCE</b>										
<b>Administration:</b>										
District Manager	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>	<i>\$1,150</i>	<i>\$1,300</i>	<i>\$1,326</i>	<i>\$1,353</i>	<i>\$1,380</i>	<i>\$1,407</i>	<i>\$1,435</i>	<i>\$1,464</i>	<i>\$1,493</i>	<i>\$1,523</i>
<b>Support:</b>										
Mechanic	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
<i>Subtotal: Support</i>	<i>\$1,150</i>	<i>\$1,300</i>	<i>\$1,326</i>	<i>\$1,353</i>	<i>\$1,380</i>	<i>\$1,407</i>	<i>\$1,435</i>	<i>\$1,464</i>	<i>\$1,493</i>	<i>\$1,523</i>
<b>Fire:</b>										
Fire Chief	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Battalion Chief 1	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Battalion Chief 2	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Battalion Chief 3	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Captain 1	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Captain 2	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Captain 3	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Captain 4	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Captain 5	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Captain 6	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Captain 7 (Newcastle Xfer)	\$1,150	\$1,301	\$1,327	\$1,354	\$1,381	\$1,408	\$1,436	\$1,465	\$1,494	\$1,524
Captain 8 (Newcastle Xfer)	\$1,150	\$1,302	\$1,328	\$1,355	\$1,382	\$1,409	\$1,438	\$1,466	\$1,496	\$1,526
Captain 9 (Newcastle Xfer)	\$1,150	\$1,303	\$1,329	\$1,356	\$1,383	\$1,410	\$1,439	\$1,467	\$1,497	\$1,527
Engineer 1	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Engineer 2	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Engineer 3	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Engineer 4	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Engineer 5	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Engineer 6 - OPEN	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Engineer 7 (Newcastle Xfer)	\$1,150	\$1,301	\$1,327	\$1,354	\$1,381	\$1,408	\$1,436	\$1,465	\$1,494	\$1,524
Engineer 8 (Newcastle Xfer)	\$1,150	\$1,302	\$1,328	\$1,355	\$1,382	\$1,409	\$1,438	\$1,466	\$1,496	\$1,526
Engineer 9 (Newcastle Xfer)	\$1,150	\$1,303	\$1,329	\$1,356	\$1,383	\$1,410	\$1,439	\$1,467	\$1,497	\$1,527
Firefighter 1	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Firefighter 2	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
Firefighter 3	\$1,150	\$1,300	\$1,326	\$1,353	\$1,380	\$1,407	\$1,435	\$1,464	\$1,493	\$1,523
<i>Subtotal: Fire</i>	<i>\$28,750</i>	<i>\$32,512</i>	<i>\$33,162</i>	<i>\$33,825</i>	<i>\$34,502</i>	<i>\$35,192</i>	<i>\$35,896</i>	<i>\$36,614</i>	<i>\$37,346</i>	<i>\$38,093</i>
<b>TOTAL: UNIFORM ALLOWANCE</b>	<b>\$31,050</b>	<b>\$35,112</b>	<b>\$35,814</b>	<b>\$36,531</b>	<b>\$37,261</b>	<b>\$38,006</b>	<b>\$38,766</b>	<b>\$39,542</b>	<b>\$40,333</b>	<b>\$41,139</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>OVERTIME</b>	<b>1.5</b>		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Administration:</b>											
District Manager		\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
Fire Marshal (PT)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>		\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
<b>Support:</b>											
Mechanic		\$6,000	\$6,180	\$6,365	\$6,556	\$6,753	\$6,956	\$7,164	\$7,379	\$7,601	\$7,829
<i>Subtotal: Support</i>		\$6,000	\$6,180	\$6,365	\$6,556	\$6,753	\$6,956	\$7,164	\$7,379	\$7,601	\$7,829
<b>Fire:</b>											
Fire Chief	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Battalion Chief 1	360	\$19,030	\$19,600	\$20,189	\$20,794	\$21,418	\$22,061	\$22,722	\$23,404	\$24,106	\$24,829
Battalion Chief 2	360	\$21,757	\$22,409	\$23,082	\$23,774	\$24,487	\$25,222	\$25,979	\$26,758	\$27,561	\$28,387
Battalion Chief 3	360	\$20,455	\$21,069	\$21,701	\$22,352	\$23,023	\$23,713	\$24,425	\$25,157	\$25,912	\$26,689
Captain 1	360	\$14,693	\$15,134	\$15,588	\$16,056	\$16,538	\$17,034	\$17,545	\$18,071	\$18,613	\$19,172
Captain 2	360	\$15,817	\$16,291	\$16,780	\$17,283	\$17,802	\$18,336	\$18,886	\$19,452	\$20,036	\$20,637
Captain 3	360	\$16,367	\$16,858	\$17,364	\$17,885	\$18,422	\$18,974	\$19,544	\$20,130	\$20,734	\$21,356
Captain 4	360	\$17,496	\$18,021	\$18,562	\$19,118	\$19,692	\$20,283	\$20,891	\$21,518	\$22,163	\$22,828
Captain 5	360	\$17,496	\$18,021	\$18,562	\$19,118	\$19,692	\$20,283	\$20,891	\$21,518	\$22,163	\$22,828
Captain 6	360	\$17,496	\$18,021	\$18,562	\$19,118	\$19,692	\$20,283	\$20,891	\$21,518	\$22,163	\$22,828
Captain 7 (Newcastle Xfer)	360	\$13,932	\$14,350	\$14,780	\$15,224	\$15,681	\$16,151	\$16,636	\$17,135	\$17,649	\$18,178
Captain 8 (Newcastle Xfer)	360	\$14,629	\$15,067	\$15,519	\$15,985	\$16,465	\$16,959	\$17,467	\$17,991	\$18,531	\$19,087
Captain 9 (Newcastle Xfer)	360	\$15,233	\$15,690	\$16,161	\$16,646	\$17,145	\$17,660	\$18,189	\$18,735	\$19,297	\$19,876
Engineer 1	360	\$15,044	\$15,496	\$15,961	\$16,439	\$16,933	\$17,441	\$17,964	\$18,503	\$19,058	\$19,630
Engineer 2	360	\$12,776	\$13,160	\$13,554	\$13,961	\$14,380	\$14,811	\$15,256	\$15,713	\$16,185	\$16,670
Engineer 3	360	\$14,407	\$14,839	\$15,285	\$15,743	\$16,215	\$16,702	\$17,203	\$17,719	\$18,251	\$18,798
Engineer 4	360	\$11,362	\$11,702	\$12,054	\$12,415	\$12,788	\$13,171	\$13,566	\$13,973	\$14,393	\$14,824
Engineer 5	360	\$13,743	\$14,155	\$14,580	\$15,017	\$15,468	\$15,932	\$16,410	\$16,902	\$17,409	\$17,931
Engineer 6 - OPEN	360	\$12,787	\$13,171	\$13,566	\$13,973	\$14,392	\$14,824	\$15,269	\$15,727	\$16,198	\$16,684
Engineer 7 (Newcastle Xfer)	360	\$13,748	\$14,161	\$14,586	\$15,023	\$15,474	\$15,938	\$16,416	\$16,909	\$17,416	\$17,939
Engineer 8 (Newcastle Xfer)	360	\$13,095	\$13,488	\$13,892	\$14,309	\$14,739	\$15,181	\$15,636	\$16,105	\$16,588	\$17,086
Engineer 9 (Newcastle Xfer)	360	\$13,095	\$13,488	\$13,892	\$14,309	\$14,739	\$15,181	\$15,636	\$16,105	\$16,588	\$17,086
Firefighter 1	360	\$9,526	\$9,811	\$10,106	\$10,409	\$10,721	\$11,043	\$11,374	\$11,715	\$12,067	\$12,429
Firefighter 2	360	\$9,526	\$9,811	\$10,106	\$10,409	\$10,721	\$11,043	\$11,374	\$11,715	\$12,067	\$12,429
Firefighter 3	360	\$9,526	\$9,811	\$10,106	\$10,409	\$10,721	\$11,043	\$11,374	\$11,715	\$12,067	\$12,429
<i>Subtotal: Fire</i>		\$353,036	\$363,627	\$374,536	\$385,772	\$397,345	\$409,265	\$421,543	\$434,190	\$447,215	\$460,632
<b>TOTAL: OVERTIME</b>		<b>\$362,036</b>	<b>\$372,897</b>	<b>\$384,084</b>	<b>\$395,606</b>	<b>\$407,474</b>	<b>\$419,699</b>	<b>\$432,290</b>	<b>\$445,258</b>	<b>\$458,616</b>	<b>\$472,375</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>TOTAL BUDGETED SALARIES</b>										
<b>Administration:</b>										
District Manager	\$109,148	\$112,538	\$115,902	\$119,365	\$122,933	\$126,607	\$130,391	\$134,288	\$138,302	\$142,437
Fire Marshal (PT)	\$43,680	\$44,990	\$46,340	\$47,730	\$49,162	\$50,637	\$52,156	\$53,721	\$55,333	\$56,992
Admin Assistant (PT)	\$31,500	\$32,445	\$33,418	\$34,421	\$35,454	\$36,517	\$37,613	\$38,741	\$39,903	\$41,100
<i>Subtotal: Administration</i>	<i>\$184,328</i>	<i>\$189,974</i>	<i>\$195,660</i>	<i>\$201,517</i>	<i>\$207,548</i>	<i>\$213,761</i>	<i>\$220,160</i>	<i>\$226,750</i>	<i>\$233,538</i>	<i>\$240,529</i>
<b>Support:</b>										
Mechanic	\$99,440	\$102,538	\$105,601	\$109,745	\$113,024	\$116,401	\$119,879	\$123,461	\$128,296	\$132,130
<i>Subtotal: Support</i>	<i>\$99,440</i>	<i>\$102,538</i>	<i>\$105,601</i>	<i>\$109,745</i>	<i>\$113,024</i>	<i>\$116,401</i>	<i>\$119,879</i>	<i>\$123,461</i>	<i>\$128,296</i>	<i>\$132,130</i>
<b>Fire:</b>										
Fire Chief	\$183,227	\$188,839	\$196,348	\$202,226	\$208,279	\$214,513	\$220,935	\$229,702	\$236,578	\$243,660
Battalion Chief 1	\$134,970	\$139,135	\$143,296	\$147,582	\$153,181	\$157,762	\$162,481	\$167,341	\$172,347	\$177,502
Battalion Chief 2	\$151,740	\$156,407	\$161,086	\$165,906	\$170,869	\$177,377	\$182,685	\$188,151	\$193,781	\$199,579
Battalion Chief 3	\$140,468	\$144,798	\$149,129	\$153,589	\$158,183	\$164,227	\$169,140	\$174,200	\$179,411	\$184,778
Captain 1	\$102,038	\$105,215	\$108,358	\$112,484	\$115,845	\$119,307	\$122,872	\$126,544	\$131,355	\$135,281
Captain 2	\$109,750	\$113,158	\$116,540	\$120,979	\$124,595	\$128,319	\$132,155	\$136,105	\$141,282	\$145,506
Captain 3	\$112,627	\$117,054	\$120,552	\$124,156	\$127,867	\$131,689	\$136,707	\$140,794	\$145,003	\$149,338
Captain 4	\$120,313	\$125,035	\$128,773	\$132,623	\$136,589	\$140,672	\$146,034	\$150,401	\$154,899	\$159,531
Captain 5	\$119,345	\$123,041	\$127,746	\$131,565	\$135,499	\$139,550	\$143,723	\$149,211	\$153,672	\$158,267
Captain 6	\$119,345	\$123,041	\$126,719	\$131,565	\$135,499	\$139,550	\$143,723	\$148,020	\$153,672	\$158,267
Captain 7 (Newcastle Xfer)	\$99,894	\$103,007	\$106,084	\$109,254	\$112,518	\$115,879	\$119,342	\$122,908	\$126,580	\$130,363
Captain 8 (Newcastle Xfer)	\$101,593	\$104,759	\$107,888	\$111,996	\$115,342	\$118,789	\$122,338	\$125,994	\$130,785	\$134,693
Captain 9 (Newcastle Xfer)	\$104,903	\$108,169	\$111,401	\$115,650	\$119,106	\$122,666	\$126,332	\$130,107	\$135,063	\$139,100
Engineer 1	\$105,281	\$108,555	\$111,798	\$115,139	\$119,516	\$123,088	\$126,767	\$130,555	\$134,457	\$139,562
Engineer 2	\$87,462	\$90,201	\$92,894	\$96,440	\$99,320	\$102,286	\$105,340	\$108,486	\$112,621	\$115,985
Engineer 3	\$99,276	\$102,370	\$105,428	\$108,577	\$112,718	\$116,086	\$119,555	\$123,127	\$126,806	\$131,635
Engineer 4	\$77,904	\$80,357	\$82,754	\$85,224	\$88,474	\$91,115	\$93,834	\$96,635	\$99,519	\$103,310
Engineer 5	\$94,752	\$97,710	\$100,628	\$103,634	\$107,585	\$110,799	\$114,109	\$117,518	\$121,029	\$125,637
Engineer 6 - OPEN	\$87,535	\$90,276	\$92,971	\$95,747	\$98,606	\$102,371	\$105,428	\$108,576	\$111,819	\$115,159
Engineer 7 (Newcastle Xfer)	\$94,028	\$97,749	\$100,668	\$103,675	\$106,772	\$109,961	\$114,154	\$117,565	\$121,077	\$124,694
Engineer 8 (Newcastle Xfer)	\$90,339	\$93,166	\$95,948	\$98,813	\$102,580	\$105,643	\$108,799	\$112,048	\$115,395	\$119,787
Engineer 9 (Newcastle Xfer)	\$90,339	\$93,914	\$96,718	\$99,606	\$102,581	\$105,644	\$109,665	\$112,940	\$116,314	\$119,788
Firefighter 1	\$65,501	\$67,581	\$69,596	\$71,670	\$74,400	\$76,618	\$78,903	\$81,256	\$83,679	\$86,862
Firefighter 2	\$65,501	\$67,581	\$69,596	\$71,670	\$74,400	\$76,618	\$78,903	\$81,256	\$83,679	\$86,862
Firefighter 3	\$65,501	\$67,581	\$69,596	\$71,670	\$73,807	\$76,618	\$78,903	\$81,256	\$83,679	\$86,174
<i>Subtotal: Fire</i>	<i>\$2,623,629</i>	<i>\$2,708,698</i>	<i>\$2,792,518</i>	<i>\$2,881,443</i>	<i>\$2,974,132</i>	<i>\$3,067,150</i>	<i>\$3,162,824</i>	<i>\$3,260,694</i>	<i>\$3,364,502</i>	<i>\$3,471,323</i>
<b>TOTAL: BUDGETED SALARIES</b>	<b>\$2,907,397</b>	<b>\$3,001,210</b>	<b>\$3,093,779</b>	<b>\$3,192,704</b>	<b>\$3,294,705</b>	<b>\$3,397,312</b>	<b>\$3,502,862</b>	<b>\$3,610,905</b>	<b>\$3,726,336</b>	<b>\$3,843,983</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>PERS ELIGIBLE SALARY</b>										
<b>Administration:</b>										
District Manager	\$104,998	\$108,148	\$111,393	\$115,882	\$119,358	\$122,939	\$126,627	\$130,426	\$135,669	\$139,739
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>	<i>\$104,998</i>	<i>\$108,148</i>	<i>\$111,393</i>	<i>\$115,882</i>	<i>\$119,358</i>	<i>\$122,939</i>	<i>\$126,627</i>	<i>\$130,426</i>	<i>\$135,669</i>	<i>\$139,739</i>
<b>Support:</b>										
Mechanic	\$92,290	\$95,058	\$97,910	\$101,836	\$104,891	\$108,038	\$111,279	\$114,617	\$119,202	\$122,778
<i>Subtotal: Support</i>	<i>\$92,290</i>	<i>\$95,058</i>	<i>\$97,910</i>	<i>\$101,836</i>	<i>\$104,891</i>	<i>\$108,038</i>	<i>\$111,279</i>	<i>\$114,617</i>	<i>\$119,202</i>	<i>\$122,778</i>
<b>Fire:</b>										
Fire Chief	\$183,227	\$188,839	\$196,348	\$202,226	\$208,279	\$214,513	\$220,935	\$229,702	\$236,578	\$243,660
Battalion Chief 1	\$115,941	\$119,534	\$123,108	\$126,788	\$131,763	\$135,702	\$139,759	\$143,937	\$148,241	\$152,673
Battalion Chief 2	\$129,983	\$133,998	\$138,005	\$142,132	\$146,382	\$152,155	\$156,706	\$161,393	\$166,220	\$171,192
Battalion Chief 3	\$120,013	\$123,729	\$127,428	\$131,237	\$135,161	\$140,514	\$144,715	\$149,042	\$153,499	\$158,089
Captain 1	\$86,195	\$88,781	\$91,444	\$95,076	\$97,928	\$100,866	\$103,892	\$107,009	\$111,249	\$114,586
Captain 2	\$93,934	\$96,867	\$99,760	\$103,696	\$106,793	\$109,983	\$113,269	\$116,653	\$121,246	\$124,869
Captain 3	\$95,109	\$98,895	\$101,862	\$104,918	\$108,066	\$111,307	\$115,728	\$119,200	\$122,776	\$126,459
Captain 4	\$101,667	\$105,714	\$108,886	\$112,152	\$115,517	\$118,983	\$123,708	\$127,419	\$131,242	\$135,179
Captain 5	\$100,699	\$103,720	\$107,859	\$111,095	\$114,427	\$117,860	\$121,396	\$126,229	\$130,015	\$133,916
Captain 6	\$100,699	\$103,720	\$106,832	\$111,095	\$114,427	\$117,860	\$121,396	\$125,038	\$130,015	\$133,916
Captain 7 (Newcastle Xfer)	\$84,812	\$87,356	\$89,977	\$92,676	\$95,456	\$98,320	\$101,270	\$104,308	\$107,437	\$110,660
Captain 8 (Newcastle Xfer)	\$85,815	\$88,389	\$91,041	\$94,656	\$97,496	\$100,421	\$103,434	\$106,537	\$110,758	\$114,081
Captain 9 (Newcastle Xfer)	\$88,520	\$91,175	\$93,910	\$97,649	\$100,578	\$103,596	\$106,704	\$109,905	\$114,270	\$117,698
Engineer 1	\$90,236	\$93,059	\$95,838	\$98,699	\$102,584	\$105,648	\$108,803	\$112,053	\$115,400	\$119,933
Engineer 2	\$73,535	\$75,741	\$78,014	\$81,127	\$83,560	\$86,067	\$88,649	\$91,309	\$94,943	\$97,792
Engineer 3	\$83,719	\$86,230	\$88,817	\$91,482	\$95,123	\$97,977	\$100,916	\$103,944	\$107,062	\$111,314
Engineer 4	\$65,392	\$67,354	\$69,375	\$71,456	\$74,307	\$76,536	\$78,833	\$81,197	\$83,633	\$86,963
Engineer 5	\$79,859	\$82,255	\$84,722	\$87,264	\$90,738	\$93,460	\$96,264	\$99,152	\$102,126	\$106,182
Engineer 6 - OPEN	\$73,597	\$75,805	\$78,080	\$80,422	\$82,835	\$86,140	\$88,724	\$91,386	\$94,127	\$96,951
Engineer 7 (Newcastle Xfer)	\$79,130	\$82,287	\$84,756	\$87,298	\$89,917	\$92,615	\$96,302	\$99,191	\$102,166	\$105,231
Engineer 8 (Newcastle Xfer)	\$76,094	\$78,376	\$80,728	\$83,150	\$86,460	\$89,053	\$91,725	\$94,477	\$97,311	\$101,176
Engineer 9 (Newcastle Xfer)	\$76,094	\$79,123	\$81,496	\$83,941	\$86,460	\$89,053	\$92,590	\$95,368	\$98,229	\$101,176
Firefighter 1	\$54,825	\$56,470	\$58,164	\$59,909	\$62,299	\$64,168	\$66,093	\$68,076	\$70,119	\$72,910
Firefighter 2	\$54,825	\$56,470	\$58,164	\$59,909	\$62,299	\$64,168	\$66,093	\$68,076	\$70,119	\$72,910
Firefighter 3	\$54,825	\$56,470	\$58,164	\$59,909	\$61,706	\$64,168	\$66,093	\$68,076	\$70,119	\$72,222
<i>Subtotal: Fire</i>	<i>\$2,248,744</i>	<i>\$2,320,359</i>	<i>\$2,392,776</i>	<i>\$2,469,961</i>	<i>\$2,550,563</i>	<i>\$2,631,136</i>	<i>\$2,713,997</i>	<i>\$2,798,674</i>	<i>\$2,888,900</i>	<i>\$2,981,738</i>
<b>TOTAL: PERS ELIGIBLE SALARY</b>	<b>\$2,446,032</b>	<b>\$2,523,565</b>	<b>\$2,602,079</b>	<b>\$2,687,678</b>	<b>\$2,774,812</b>	<b>\$2,862,113</b>	<b>\$2,951,903</b>	<b>\$3,043,718</b>	<b>\$3,143,771</b>	<b>\$3,244,255</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>PERS CONTRIBUTION</b>										
Safety Classic	16.56%	16.59%	16.64%	16.69%	16.74%	16.79%	16.84%	16.89%	16.94%	16.99%
Safety PEPR A	11.05%	11.23%	11.28%	11.33%	11.38%	11.43%	11.48%	11.53%	11.58%	11.63%
Misc PEPR A	7.87%	7.96%	8.01%	8.06%	8.11%	8.16%	8.21%	8.26%	8.31%	8.36%
<b>Administration:</b>										
District Manager	\$8,263	\$8,609	\$8,923	\$9,340	\$9,680	\$10,032	\$10,396	\$10,773	\$11,274	\$11,682
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>	<i>\$8,263</i>	<i>\$8,609</i>	<i>\$8,923</i>	<i>\$9,340</i>	<i>\$9,680</i>	<i>\$10,032</i>	<i>\$10,396</i>	<i>\$10,773</i>	<i>\$11,274</i>	<i>\$11,682</i>
<b>Support:</b>										
Mechanic	\$10,198	\$10,675	\$11,044	\$11,538	\$11,937	\$12,349	\$12,775	\$13,215	\$13,804	\$14,279
<i>Subtotal: Support</i>	<i>\$10,198</i>	<i>\$10,675</i>	<i>\$11,044</i>	<i>\$11,538</i>	<i>\$11,937</i>	<i>\$12,349</i>	<i>\$12,775</i>	<i>\$13,215</i>	<i>\$13,804</i>	<i>\$14,279</i>
<b>Fire:</b>										
Fire Chief	\$30,342	\$31,328	\$32,672	\$33,751	\$34,866	\$36,017	\$37,205	\$38,797	\$40,076	\$41,398
Battalion Chief 1	\$19,200	\$19,831	\$20,485	\$21,161	\$22,057	\$22,784	\$23,535	\$24,311	\$25,112	\$25,939
Battalion Chief 2	\$21,525	\$22,230	\$22,964	\$23,722	\$24,504	\$25,547	\$26,389	\$27,259	\$28,158	\$29,085
Battalion Chief 3	\$19,874	\$20,527	\$21,204	\$21,903	\$22,626	\$23,592	\$24,370	\$25,173	\$26,003	\$26,859
Captain 1	\$9,525	\$9,970	\$10,315	\$10,772	\$11,144	\$11,529	\$11,927	\$12,338	\$12,883	\$13,326
Captain 2	\$15,555	\$16,070	\$16,600	\$17,307	\$17,877	\$18,466	\$19,074	\$19,703	\$20,539	\$21,215
Captain 3	\$10,510	\$11,106	\$11,490	\$11,887	\$12,298	\$12,722	\$13,286	\$13,744	\$14,217	\$14,707
Captain 4	\$11,234	\$11,872	\$12,282	\$12,707	\$13,146	\$13,600	\$14,202	\$14,691	\$15,198	\$15,721
Captain 5	\$11,127	\$11,648	\$12,166	\$12,587	\$13,022	\$13,471	\$13,936	\$14,554	\$15,056	\$15,574
Captain 6	\$11,127	\$11,648	\$12,051	\$12,587	\$13,022	\$13,471	\$13,936	\$14,417	\$15,056	\$15,574
Captain 7 (Newcastle Xfer)	\$9,372	\$9,810	\$10,149	\$10,500	\$10,863	\$11,238	\$11,626	\$12,027	\$12,441	\$12,870
Captain 8 (Newcastle Xfer)	\$9,483	\$9,926	\$10,269	\$10,725	\$11,095	\$11,478	\$11,874	\$12,284	\$12,826	\$13,268
Captain 9 (Newcastle Xfer)	\$9,781	\$10,239	\$10,593	\$11,064	\$11,446	\$11,841	\$12,250	\$12,672	\$13,232	\$13,688
Engineer 1	\$14,943	\$15,438	\$15,947	\$16,473	\$17,173	\$17,738	\$18,322	\$18,926	\$19,549	\$20,377
Engineer 2	\$8,126	\$8,506	\$8,800	\$9,192	\$9,509	\$9,837	\$10,177	\$10,528	\$10,994	\$11,373
Engineer 3	\$9,251	\$9,684	\$10,019	\$10,365	\$10,825	\$11,199	\$11,585	\$11,985	\$12,398	\$12,946
Engineer 4	\$7,226	\$7,564	\$7,825	\$8,096	\$8,456	\$8,748	\$9,050	\$9,362	\$9,685	\$10,114
Engineer 5	\$8,824	\$9,237	\$9,557	\$9,887	\$10,326	\$10,682	\$11,051	\$11,432	\$11,826	\$12,349
Engineer 6 - OPEN	\$8,133	\$8,513	\$8,807	\$9,112	\$9,427	\$9,846	\$10,186	\$10,537	\$10,900	\$11,275
Engineer 7 (Newcastle Xfer)	\$8,744	\$9,241	\$9,560	\$9,891	\$10,233	\$10,586	\$11,055	\$11,437	\$11,831	\$12,238
Engineer 8 (Newcastle Xfer)	\$8,408	\$8,802	\$9,106	\$9,421	\$9,839	\$10,179	\$10,530	\$10,893	\$11,269	\$11,767
Engineer 9 (Newcastle Xfer)	\$8,408	\$8,885	\$9,193	\$9,511	\$9,839	\$10,179	\$10,629	\$10,996	\$11,375	\$11,767
Firefighter 1	\$6,058	\$6,342	\$6,561	\$6,788	\$7,090	\$7,334	\$7,588	\$7,849	\$8,120	\$8,479
Firefighter 2	\$6,058	\$6,342	\$6,561	\$6,788	\$7,090	\$7,334	\$7,588	\$7,849	\$8,120	\$8,479
Firefighter 3	\$6,058	\$6,342	\$6,561	\$6,788	\$7,022	\$7,334	\$7,588	\$7,849	\$8,120	\$8,399
<i>Subtotal: Fire</i>	<i>\$288,893</i>	<i>\$301,099</i>	<i>\$311,739</i>	<i>\$322,983</i>	<i>\$334,794</i>	<i>\$346,755</i>	<i>\$358,959</i>	<i>\$371,612</i>	<i>\$384,982</i>	<i>\$398,790</i>
<b>TOTAL: PERS CONTRIBUTION</b>	<b>\$307,354</b>	<b>\$320,383</b>	<b>\$331,706</b>	<b>\$343,861</b>	<b>\$356,410</b>	<b>\$369,136</b>	<b>\$382,130</b>	<b>\$395,601</b>	<b>\$410,060</b>	<b>\$424,752</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>457 CONTRIBUTION</b>											
Completed Years of Service		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
0 years	1%										
11 years	2%										
21 years	3%										
District Manager		\$2,550	\$1,081	\$1,114	\$1,147	\$1,182	\$1,217	\$1,254	\$1,291	\$1,330	\$2,740
Fire Chief		\$6,752	\$5,410	\$5,572	\$5,739	\$5,911	\$6,089	\$6,271	\$6,460	\$6,653	\$6,853
Battalion Chief 1		\$4,659	\$3,254	\$3,351	\$3,452	\$3,555	\$3,662	\$3,772	\$3,885	\$4,002	\$4,122
Battalion Chief 2		\$3,908	\$2,480	\$2,554	\$2,631	\$2,710	\$2,791	\$4,312	\$4,442	\$4,575	\$4,712
Battalion Chief 3		\$2,632	\$1,166	\$1,201	\$1,237	\$1,274	\$1,312	\$2,703	\$2,784	\$2,868	\$2,954
<b>TOTAL: 457 CONTRIBUTION</b>		<b>\$20,501</b>	<b>\$13,391</b>	<b>\$13,792</b>	<b>\$14,206</b>	<b>\$14,632</b>	<b>\$15,071</b>	<b>\$18,312</b>	<b>\$18,862</b>	<b>\$19,428</b>	<b>\$21,381</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>TOTAL PENSION CONTRIBUTIONS</b>										
<b>Administration:</b>										
District Manager	\$10,813	\$9,690	\$10,036	\$10,487	\$10,862	\$11,249	\$11,650	\$12,065	\$12,604	\$14,422
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>	<i>\$10,813</i>	<i>\$9,690</i>	<i>\$10,036</i>	<i>\$10,487</i>	<i>\$10,862</i>	<i>\$11,249</i>	<i>\$11,650</i>	<i>\$12,065</i>	<i>\$12,604</i>	<i>\$14,422</i>
<b>Support:</b>										
Mechanic	\$10,198	\$10,675	\$11,044	\$11,538	\$11,937	\$12,349	\$12,775	\$13,215	\$13,804	\$14,279
<i>Subtotal: Support</i>	<i>\$10,198</i>	<i>\$10,675</i>	<i>\$11,044</i>	<i>\$11,538</i>	<i>\$11,937</i>	<i>\$12,349</i>	<i>\$12,775</i>	<i>\$13,215</i>	<i>\$13,804</i>	<i>\$14,279</i>
<b>Fire:</b>										
Fire Chief	\$37,095	\$36,738	\$38,244	\$39,491	\$40,777	\$42,106	\$43,477	\$45,256	\$46,730	\$48,251
Battalion Chief 1	\$23,859	\$23,084	\$23,836	\$24,613	\$25,612	\$26,446	\$27,307	\$28,196	\$29,114	\$30,061
Battalion Chief 2	\$25,433	\$24,710	\$25,518	\$26,353	\$27,214	\$28,338	\$30,702	\$31,701	\$32,733	\$33,798
Battalion Chief 3	\$22,506	\$21,692	\$22,405	\$23,140	\$23,900	\$24,904	\$27,073	\$27,957	\$28,870	\$29,813
Captain 1	\$9,525	\$9,970	\$10,315	\$10,772	\$11,144	\$11,529	\$11,927	\$12,338	\$12,883	\$13,326
Captain 2	\$15,555	\$16,070	\$16,600	\$17,307	\$17,877	\$18,466	\$19,074	\$19,703	\$20,539	\$21,215
Captain 3	\$10,510	\$11,106	\$11,490	\$11,887	\$12,298	\$12,722	\$13,286	\$13,744	\$14,217	\$14,707
Captain 4	\$11,234	\$11,872	\$12,282	\$12,707	\$13,146	\$13,600	\$14,202	\$14,691	\$15,198	\$15,721
Captain 5	\$11,127	\$11,648	\$12,166	\$12,587	\$13,022	\$13,471	\$13,936	\$14,554	\$15,056	\$15,574
Captain 6	\$11,127	\$11,648	\$12,051	\$12,587	\$13,022	\$13,471	\$13,936	\$14,417	\$15,056	\$15,574
Captain 7 (Newcastle Xfer)	\$9,372	\$9,810	\$10,149	\$10,500	\$10,863	\$11,238	\$11,626	\$12,027	\$12,441	\$12,870
Captain 8 (Newcastle Xfer)	\$9,483	\$9,926	\$10,269	\$10,725	\$11,095	\$11,478	\$11,874	\$12,284	\$12,826	\$13,268
Captain 9 (Newcastle Xfer)	\$9,781	\$10,239	\$10,593	\$11,064	\$11,446	\$11,841	\$12,250	\$12,672	\$13,232	\$13,688
Engineer 1	\$14,943	\$15,438	\$15,947	\$16,473	\$17,173	\$17,738	\$18,322	\$18,926	\$19,549	\$20,377
Engineer 2	\$8,126	\$8,506	\$8,800	\$9,192	\$9,509	\$9,837	\$10,177	\$10,528	\$10,994	\$11,373
Engineer 3	\$9,251	\$9,684	\$10,019	\$10,365	\$10,825	\$11,199	\$11,585	\$11,985	\$12,398	\$12,946
Engineer 4	\$7,226	\$7,564	\$7,825	\$8,096	\$8,456	\$8,748	\$9,050	\$9,362	\$9,685	\$10,114
Engineer 5	\$8,824	\$9,237	\$9,557	\$9,887	\$10,326	\$10,682	\$11,051	\$11,432	\$11,826	\$12,349
Engineer 6 - OPEN	\$8,133	\$8,513	\$8,807	\$9,112	\$9,427	\$9,846	\$10,186	\$10,537	\$10,900	\$11,275
Engineer 7 (Newcastle Xfer)	\$8,744	\$9,241	\$9,560	\$9,891	\$10,233	\$10,586	\$11,055	\$11,437	\$11,831	\$12,238
Engineer 8 (Newcastle Xfer)	\$8,408	\$8,802	\$9,106	\$9,421	\$9,839	\$10,179	\$10,530	\$10,893	\$11,269	\$11,767
Engineer 9 (Newcastle Xfer)	\$8,408	\$8,885	\$9,193	\$9,511	\$9,839	\$10,179	\$10,629	\$10,996	\$11,375	\$11,767
Firefighter 1	\$6,058	\$6,342	\$6,561	\$6,788	\$7,090	\$7,334	\$7,588	\$7,849	\$8,120	\$8,479
Firefighter 2	\$6,058	\$6,342	\$6,561	\$6,788	\$7,090	\$7,334	\$7,588	\$7,849	\$8,120	\$8,479
Firefighter 3	\$6,058	\$6,342	\$6,561	\$6,788	\$7,022	\$7,334	\$7,588	\$7,849	\$8,120	\$8,399
<i>Subtotal: Fire</i>	<i>\$306,844</i>	<i>\$313,409</i>	<i>\$324,418</i>	<i>\$336,041</i>	<i>\$348,244</i>	<i>\$360,609</i>	<i>\$376,018</i>	<i>\$389,183</i>	<i>\$403,080</i>	<i>\$417,431</i>
<b>TOTAL: PENSION CONTRIBUTIONS</b>	<b>\$327,855</b>	<b>\$333,774</b>	<b>\$345,498</b>	<b>\$358,067</b>	<b>\$371,043</b>	<b>\$384,207</b>	<b>\$400,443</b>	<b>\$414,463</b>	<b>\$429,488</b>	<b>\$446,132</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>FICA - MEDICARE</b>	<b>1.45%</b>									
<b>Administration:</b>										
District Manager	\$1,583	\$1,632	\$1,681	\$1,731	\$1,783	\$1,836	\$1,891	\$1,947	\$2,005	\$2,065
Fire Marshal (PT)	\$633	\$652	\$672	\$692	\$713	\$734	\$756	\$779	\$802	\$826
Admin Assistant (PT)	\$457	\$470	\$485	\$499	\$514	\$529	\$545	\$562	\$579	\$596
<i>Subtotal: Administration</i>	\$2,673	\$2,755	\$2,837	\$2,922	\$3,009	\$3,100	\$3,192	\$3,288	\$3,386	\$3,488
<b>Support:</b>										
Mechanic	\$1,442	\$1,487	\$1,531	\$1,591	\$1,639	\$1,688	\$1,738	\$1,790	\$1,860	\$1,916
<i>Subtotal: Support</i>	\$1,442	\$1,487	\$1,531	\$1,591	\$1,639	\$1,688	\$1,738	\$1,790	\$1,860	\$1,916
<b>Fire:</b>										
Fire Chief	\$2,657	\$2,738	\$2,847	\$2,932	\$3,020	\$3,110	\$3,204	\$3,331	\$3,430	\$3,533
Battalion Chief 1	\$1,957	\$2,017	\$2,078	\$2,140	\$2,221	\$2,288	\$2,356	\$2,426	\$2,499	\$2,574
Battalion Chief 2	\$2,200	\$2,268	\$2,336	\$2,406	\$2,478	\$2,572	\$2,649	\$2,728	\$2,810	\$2,894
Battalion Chief 3	\$2,037	\$2,100	\$2,162	\$2,227	\$2,294	\$2,381	\$2,453	\$2,526	\$2,601	\$2,679
Captain 1	\$1,480	\$1,526	\$1,571	\$1,631	\$1,680	\$1,730	\$1,782	\$1,835	\$1,905	\$1,962
Captain 2	\$1,591	\$1,641	\$1,690	\$1,754	\$1,807	\$1,861	\$1,916	\$1,974	\$2,049	\$2,110
Captain 3	\$1,633	\$1,697	\$1,748	\$1,800	\$1,854	\$1,909	\$1,982	\$2,042	\$2,103	\$2,165
Captain 4	\$1,745	\$1,813	\$1,867	\$1,923	\$1,981	\$2,040	\$2,118	\$2,181	\$2,246	\$2,313
Captain 5	\$1,731	\$1,784	\$1,852	\$1,908	\$1,965	\$2,023	\$2,084	\$2,164	\$2,228	\$2,295
Captain 6	\$1,731	\$1,784	\$1,837	\$1,908	\$1,965	\$2,023	\$2,084	\$2,146	\$2,228	\$2,295
Captain 7 (Newcastle Xfer)	\$1,448	\$1,494	\$1,538	\$1,584	\$1,632	\$1,680	\$1,730	\$1,782	\$1,835	\$1,890
Captain 8 (Newcastle Xfer)	\$1,473	\$1,519	\$1,564	\$1,624	\$1,672	\$1,722	\$1,774	\$1,827	\$1,896	\$1,953
Captain 9 (Newcastle Xfer)	\$1,521	\$1,568	\$1,615	\$1,677	\$1,727	\$1,779	\$1,832	\$1,887	\$1,958	\$2,017
Engineer 1	\$1,527	\$1,574	\$1,621	\$1,670	\$1,733	\$1,785	\$1,838	\$1,893	\$1,950	\$2,024
Engineer 2	\$1,268	\$1,308	\$1,347	\$1,398	\$1,440	\$1,483	\$1,527	\$1,573	\$1,633	\$1,682
Engineer 3	\$1,439	\$1,484	\$1,529	\$1,574	\$1,634	\$1,683	\$1,734	\$1,785	\$1,839	\$1,909
Engineer 4	\$1,130	\$1,165	\$1,200	\$1,236	\$1,283	\$1,321	\$1,361	\$1,401	\$1,443	\$1,498
Engineer 5	\$1,374	\$1,417	\$1,459	\$1,503	\$1,560	\$1,607	\$1,655	\$1,704	\$1,755	\$1,822
Engineer 6 - OPEN	\$1,269	\$1,309	\$1,348	\$1,388	\$1,430	\$1,484	\$1,529	\$1,574	\$1,621	\$1,670
Engineer 7 (Newcastle Xfer)	\$1,363	\$1,417	\$1,460	\$1,503	\$1,548	\$1,594	\$1,655	\$1,705	\$1,756	\$1,808
Engineer 8 (Newcastle Xfer)	\$1,310	\$1,351	\$1,391	\$1,433	\$1,487	\$1,532	\$1,578	\$1,625	\$1,673	\$1,737
Engineer 9 (Newcastle Xfer)	\$1,310	\$1,362	\$1,402	\$1,444	\$1,487	\$1,532	\$1,590	\$1,638	\$1,687	\$1,737
Firefighter 1	\$950	\$980	\$1,009	\$1,039	\$1,079	\$1,111	\$1,144	\$1,178	\$1,213	\$1,259
Firefighter 2	\$950	\$980	\$1,009	\$1,039	\$1,079	\$1,111	\$1,144	\$1,178	\$1,213	\$1,259
Firefighter 3	\$950	\$980	\$1,009	\$1,039	\$1,070	\$1,111	\$1,144	\$1,178	\$1,213	\$1,250
<i>Subtotal: Fire</i>	\$38,043	\$39,276	\$40,492	\$41,781	\$43,125	\$44,474	\$45,861	\$47,280	\$48,785	\$50,334
<b>TOTAL: FICA - MEDICARE</b>	<b>\$42,157</b>	<b>\$43,518</b>	<b>\$44,860</b>	<b>\$46,294</b>	<b>\$47,773</b>	<b>\$49,261</b>	<b>\$50,792</b>	<b>\$52,358</b>	<b>\$54,032</b>	<b>\$55,738</b>
<b>FICA - SOCIAL SECURITY</b>	<b>6.20%</b>									
Fire Marshal (PT)	\$2,708	\$2,789	\$2,873	\$2,959	\$3,048	\$3,139	\$3,234	\$3,331	\$3,431	\$3,534
Admin Assistant (PT)	\$1,953	\$2,012	\$2,072	\$2,134	\$2,198	\$2,264	\$2,332	\$2,402	\$2,474	\$2,548
<b>TOTAL: FICA - SOCIAL SECURITY</b>	<b>\$4,661</b>	<b>\$4,801</b>	<b>\$4,945</b>	<b>\$5,093</b>	<b>\$5,246</b>	<b>\$5,404</b>	<b>\$5,566</b>	<b>\$5,733</b>	<b>\$5,905</b>	<b>\$6,082</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>TOTAL TAXES</b>										
<b>Administration:</b>										
District Manager	\$1,583	\$1,632	\$1,681	\$1,731	\$1,783	\$1,836	\$1,891	\$1,947	\$2,005	\$2,065
Fire Marshal (PT)	\$3,342	\$3,442	\$3,545	\$3,651	\$3,761	\$3,874	\$3,990	\$4,110	\$4,233	\$4,360
Admin Assistant (PT)	\$2,410	\$2,482	\$2,557	\$2,633	\$2,712	\$2,794	\$2,877	\$2,964	\$3,053	\$3,144
<i>Subtotal: Administration</i>	<i>\$7,334</i>	<i>\$7,556</i>	<i>\$7,782</i>	<i>\$8,015</i>	<i>\$8,256</i>	<i>\$8,503</i>	<i>\$8,758</i>	<i>\$9,021</i>	<i>\$9,291</i>	<i>\$9,569</i>
<b>Support:</b>										
Mechanic	\$1,442	\$1,487	\$1,531	\$1,591	\$1,639	\$1,688	\$1,738	\$1,790	\$1,860	\$1,916
<i>Subtotal: Support</i>	<i>\$1,442</i>	<i>\$1,487</i>	<i>\$1,531</i>	<i>\$1,591</i>	<i>\$1,639</i>	<i>\$1,688</i>	<i>\$1,738</i>	<i>\$1,790</i>	<i>\$1,860</i>	<i>\$1,916</i>
<b>Fire:</b>										
Fire Chief	\$2,657	\$2,738	\$2,847	\$2,932	\$3,020	\$3,110	\$3,204	\$3,331	\$3,430	\$3,533
Battalion Chief 1	\$1,957	\$2,017	\$2,078	\$2,140	\$2,221	\$2,288	\$2,356	\$2,426	\$2,499	\$2,574
Battalion Chief 2	\$2,200	\$2,268	\$2,336	\$2,406	\$2,478	\$2,572	\$2,649	\$2,728	\$2,810	\$2,894
Battalion Chief 3	\$2,037	\$2,100	\$2,162	\$2,227	\$2,294	\$2,381	\$2,453	\$2,526	\$2,601	\$2,679
Captain 1	\$1,480	\$1,526	\$1,571	\$1,631	\$1,680	\$1,730	\$1,782	\$1,835	\$1,905	\$1,962
Captain 2	\$1,591	\$1,641	\$1,690	\$1,754	\$1,807	\$1,861	\$1,916	\$1,974	\$2,049	\$2,110
Captain 3	\$1,633	\$1,697	\$1,748	\$1,800	\$1,854	\$1,909	\$1,982	\$2,042	\$2,103	\$2,165
Captain 4	\$1,745	\$1,813	\$1,867	\$1,923	\$1,981	\$2,040	\$2,118	\$2,181	\$2,246	\$2,313
Captain 5	\$1,731	\$1,784	\$1,852	\$1,908	\$1,965	\$2,023	\$2,084	\$2,164	\$2,228	\$2,295
Captain 6	\$1,731	\$1,784	\$1,837	\$1,908	\$1,965	\$2,023	\$2,084	\$2,146	\$2,228	\$2,295
Captain 7 (Newcastle Xfer)	\$1,448	\$1,494	\$1,538	\$1,584	\$1,632	\$1,680	\$1,730	\$1,782	\$1,835	\$1,890
Captain 8 (Newcastle Xfer)	\$1,473	\$1,519	\$1,564	\$1,624	\$1,672	\$1,722	\$1,774	\$1,827	\$1,896	\$1,953
Captain 9 (Newcastle Xfer)	\$1,521	\$1,568	\$1,615	\$1,677	\$1,727	\$1,779	\$1,832	\$1,887	\$1,958	\$2,017
Engineer 1	\$1,527	\$1,574	\$1,621	\$1,670	\$1,733	\$1,785	\$1,838	\$1,893	\$1,950	\$2,024
Engineer 2	\$1,268	\$1,308	\$1,347	\$1,398	\$1,440	\$1,483	\$1,527	\$1,573	\$1,633	\$1,682
Engineer 3	\$1,439	\$1,484	\$1,529	\$1,574	\$1,634	\$1,683	\$1,734	\$1,785	\$1,839	\$1,909
Engineer 4	\$1,130	\$1,165	\$1,200	\$1,236	\$1,283	\$1,321	\$1,361	\$1,401	\$1,443	\$1,498
Engineer 5	\$1,374	\$1,417	\$1,459	\$1,503	\$1,560	\$1,607	\$1,655	\$1,704	\$1,755	\$1,822
Engineer 6 - OPEN	\$1,269	\$1,309	\$1,348	\$1,388	\$1,430	\$1,484	\$1,529	\$1,574	\$1,621	\$1,670
Engineer 7 (Newcastle Xfer)	\$1,363	\$1,417	\$1,460	\$1,503	\$1,548	\$1,594	\$1,655	\$1,705	\$1,756	\$1,808
Engineer 8 (Newcastle Xfer)	\$1,310	\$1,351	\$1,391	\$1,433	\$1,487	\$1,532	\$1,578	\$1,625	\$1,673	\$1,737
Engineer 9 (Newcastle Xfer)	\$1,310	\$1,362	\$1,402	\$1,444	\$1,487	\$1,532	\$1,590	\$1,638	\$1,687	\$1,737
Firefighter 1	\$950	\$980	\$1,009	\$1,039	\$1,079	\$1,111	\$1,144	\$1,178	\$1,213	\$1,259
Firefighter 2	\$950	\$980	\$1,009	\$1,039	\$1,079	\$1,111	\$1,144	\$1,178	\$1,213	\$1,259
Firefighter 3	\$950	\$980	\$1,009	\$1,039	\$1,070	\$1,111	\$1,144	\$1,178	\$1,213	\$1,250
<i>Subtotal: Fire</i>	<i>\$38,043</i>	<i>\$39,276</i>	<i>\$40,492</i>	<i>\$41,781</i>	<i>\$43,125</i>	<i>\$44,474</i>	<i>\$45,861</i>	<i>\$47,280</i>	<i>\$48,785</i>	<i>\$50,334</i>
<b>TOTAL: TAXES</b>	<b>\$46,818</b>	<b>\$48,319</b>	<b>\$49,805</b>	<b>\$51,388</b>	<b>\$53,019</b>	<b>\$54,665</b>	<b>\$56,357</b>	<b>\$58,091</b>	<b>\$59,936</b>	<b>\$61,820</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>MEDICAL BENEFITS</b>											
457 in-lieu	\$1,300										
Medical Cost Inflation			7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
<b>Administration:</b>											
District Manager	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>		\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
<b>Support:</b>											
Mechanic	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
<i>Subtotal: Support</i>		\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
<b>Fire:</b>											
Fire Chief	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Battalion Chief 1	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Battalion Chief 2	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Battalion Chief 3	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Captain 1	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Captain 2	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Captain 3	\$1,113	\$13,355	\$14,356	\$15,433	\$16,591	\$17,835	\$19,173	\$20,610	\$22,156	\$23,818	\$24,000
Captain 4	\$1,113	\$13,355	\$14,356	\$15,433	\$16,591	\$17,835	\$19,173	\$20,610	\$22,156	\$23,818	\$24,000
Captain 5	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Captain 6	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Captain 7 (Newcastle Xfer)	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Captain 8 (Newcastle Xfer)	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Captain 9 (Newcastle Xfer)	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Engineer 1	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Engineer 2	\$1,500	\$18,005	\$19,355	\$20,807	\$22,367	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Engineer 3	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Engineer 4	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Engineer 5	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Engineer 6 - OPEN	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Engineer 7 (Newcastle Xfer)	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Engineer 8 (Newcastle Xfer)	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Engineer 9 (Newcastle Xfer)	\$2,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Firefighter 1	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Firefighter 2	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
Firefighter 3	\$0	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
<i>Subtotal: Fire</i>		\$497,114	\$500,468	\$504,073	\$507,949	\$512,070	\$514,745	\$517,621	\$520,713	\$524,036	\$524,400
<b>TOTAL: MEDICAL BENEFITS</b>		<b>\$536,714</b>	<b>\$540,068</b>	<b>\$543,673</b>	<b>\$547,549</b>	<b>\$551,670</b>	<b>\$554,345</b>	<b>\$557,221</b>	<b>\$560,313</b>	<b>\$563,636</b>	<b>\$564,000</b>
Less: In-Lieu		\$171,600	\$171,600	\$171,600	\$171,600	\$171,600	\$171,600	\$171,600	\$171,600	\$171,600	\$171,600

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034	
<b>DENTAL AND VISION BENEFITS</b>											
<b>Administration:</b>											
District Manager	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>		\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
<b>Support:</b>											
Mechanic	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
<i>Subtotal: Support</i>		\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
<b>Fire:</b>											
Fire Chief	\$67	\$808	\$832	\$857	\$883	\$909	\$937	\$965	\$994	\$1,023	\$1,054
Battalion Chief 1	\$151	\$1,812	\$1,866	\$1,922	\$1,979	\$2,039	\$2,100	\$2,163	\$2,228	\$2,295	\$2,364
Battalion Chief 2	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Battalion Chief 3	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Captain 1	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Captain 2	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Captain 3	\$77	\$920	\$947	\$976	\$1,005	\$1,035	\$1,066	\$1,098	\$1,131	\$1,165	\$1,200
Captain 4	\$77	\$920	\$947	\$976	\$1,005	\$1,035	\$1,066	\$1,098	\$1,131	\$1,165	\$1,200
Captain 5	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Captain 6	\$77	\$920	\$947	\$976	\$1,005	\$1,035	\$1,066	\$1,098	\$1,131	\$1,165	\$1,200
Captain 7 (Newcastle Xfer)	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Captain 8 (Newcastle Xfer)	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Captain 9 (Newcastle Xfer)	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Engineer 1	\$151	\$1,812	\$1,866	\$1,922	\$1,979	\$2,039	\$2,100	\$2,163	\$2,228	\$2,295	\$2,364
Engineer 2	\$77	\$920	\$947	\$976	\$1,005	\$1,035	\$1,066	\$1,098	\$1,131	\$1,165	\$1,200
Engineer 3	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Engineer 4	\$77	\$920	\$947	\$976	\$1,005	\$1,035	\$1,066	\$1,098	\$1,131	\$1,165	\$1,200
Engineer 5	\$77	\$920	\$947	\$976	\$1,005	\$1,035	\$1,066	\$1,098	\$1,131	\$1,165	\$1,200
Engineer 6 - OPEN	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Engineer 7 (Newcastle Xfer)	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Engineer 8 (Newcastle Xfer)	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Engineer 9 (Newcastle Xfer)	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Firefighter 1	\$151	\$1,812	\$1,866	\$1,922	\$1,979	\$2,039	\$2,100	\$2,163	\$2,228	\$2,295	\$2,364
Firefighter 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Firefighter 3	\$230	\$2,757	\$2,840	\$2,925	\$3,013	\$3,103	\$3,196	\$3,292	\$3,391	\$3,493	\$3,597
Admin Surcharge	\$15	\$270	\$278	\$286	\$295	\$304	\$313	\$322	\$332	\$342	\$352
<i>Subtotal: Fire</i>		\$50,630	\$52,148	\$53,713	\$55,324	\$56,984	\$58,694	\$60,454	\$62,268	\$64,136	\$66,060
<b>TOTAL: DENTAL AND VISION BENEFITS</b>		<b>\$56,144</b>	<b>\$57,828</b>	<b>\$59,563</b>	<b>\$61,350</b>	<b>\$63,190</b>	<b>\$65,086</b>	<b>\$67,039</b>	<b>\$69,050</b>	<b>\$71,121</b>	<b>\$73,255</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>LIFE INSURANCE</b>	<b>\$91.80</b>									
<b>Administration:</b>										
District Manager	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
<b>Support:</b>										
Mechanic	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
<i>Subtotal: Support</i>	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
<b>Fire:</b>										
Fire Chief	\$46	\$46	\$46	\$46	\$46	\$46	\$46	\$46	\$46	\$46
Battalion Chief 1	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Battalion Chief 2	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Battalion Chief 3	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Captain 1	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Captain 2	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Captain 3	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Captain 4	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Captain 5	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Captain 6	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Captain 7 (Newcastle Xfer)	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Captain 8 (Newcastle Xfer)	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Captain 9 (Newcastle Xfer)	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Engineer 1	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Engineer 2	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Engineer 3	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Engineer 4	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Engineer 5	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Engineer 6 - OPEN	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Engineer 7 (Newcastle Xfer)	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Engineer 8 (Newcastle Xfer)	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Engineer 9 (Newcastle Xfer)	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Firefighter 1	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Firefighter 2	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
Firefighter 3	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92
<i>Subtotal: Fire</i>	\$2,249	\$2,249	\$2,249	\$2,249	\$2,249	\$2,249	\$2,249	\$2,249	\$2,249	\$2,249
<b>TOTAL: LIFE INSURANCE</b>	<b>\$2,433</b>	<b>\$2,433</b>	<b>\$2,433</b>	<b>\$2,433</b>	<b>\$2,433</b>	<b>\$2,433</b>	<b>\$2,433</b>	<b>\$2,433</b>	<b>\$2,433</b>	<b>\$2,433</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>TOTAL BENEFITS</b>										
<b>Administration:</b>										
District Manager	\$18,449	\$18,532	\$18,617	\$18,705	\$18,795	\$18,888	\$18,984	\$19,083	\$19,184	\$19,289
Fire Marshal (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Assistant (PT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Subtotal: Administration</i>	<i>\$18,449</i>	<i>\$18,532</i>	<i>\$18,617</i>	<i>\$18,705</i>	<i>\$18,795</i>	<i>\$18,888</i>	<i>\$18,984</i>	<i>\$19,083</i>	<i>\$19,184</i>	<i>\$19,289</i>
<b>Support:</b>										
Mechanic	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
<i>Subtotal: Support</i>	<i>\$26,849</i>	<i>\$26,932</i>	<i>\$27,017</i>	<i>\$27,105</i>	<i>\$27,195</i>	<i>\$27,288</i>	<i>\$27,384</i>	<i>\$27,483</i>	<i>\$27,584</i>	<i>\$27,689</i>
<b>Fire:</b>										
Fire Chief	\$16,454	\$16,478	\$16,503	\$16,529	\$16,555	\$16,583	\$16,611	\$16,640	\$16,669	\$16,700
Battalion Chief 1	\$25,903	\$25,958	\$26,014	\$26,071	\$26,131	\$26,192	\$26,255	\$26,320	\$26,387	\$26,455
Battalion Chief 2	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Battalion Chief 3	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Captain 1	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Captain 2	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Captain 3	\$14,366	\$15,395	\$16,501	\$17,687	\$18,962	\$20,330	\$21,800	\$23,379	\$25,075	\$25,292
Captain 4	\$14,366	\$15,395	\$16,501	\$17,687	\$18,962	\$20,330	\$21,800	\$23,379	\$25,075	\$25,292
Captain 5	\$18,449	\$18,532	\$18,617	\$18,705	\$18,795	\$18,888	\$18,984	\$19,083	\$19,184	\$19,289
Captain 6	\$16,611	\$16,639	\$16,667	\$16,697	\$16,727	\$16,758	\$16,790	\$16,823	\$16,857	\$16,892
Captain 7 (Newcastle Xfer)	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Captain 8 (Newcastle Xfer)	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Captain 9 (Newcastle Xfer)	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Engineer 1	\$25,903	\$25,958	\$26,014	\$26,071	\$26,131	\$26,192	\$26,255	\$26,320	\$26,387	\$26,455
Engineer 2	\$19,016	\$20,394	\$21,874	\$23,464	\$25,127	\$25,158	\$25,190	\$25,223	\$25,257	\$25,292
Engineer 3	\$18,449	\$18,532	\$18,617	\$18,705	\$18,795	\$18,888	\$18,984	\$19,083	\$19,184	\$19,289
Engineer 4	\$16,611	\$16,639	\$16,667	\$16,697	\$16,727	\$16,758	\$16,790	\$16,823	\$16,857	\$16,892
Engineer 5	\$16,611	\$16,639	\$16,667	\$16,697	\$16,727	\$16,758	\$16,790	\$16,823	\$16,857	\$16,892
Engineer 6 - OPEN	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Engineer 7 (Newcastle Xfer)	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Engineer 8 (Newcastle Xfer)	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Engineer 9 (Newcastle Xfer)	\$26,849	\$26,932	\$27,017	\$27,105	\$27,195	\$27,288	\$27,384	\$27,483	\$27,584	\$27,689
Firefighter 1	\$17,503	\$17,558	\$17,614	\$17,671	\$17,731	\$17,792	\$17,855	\$17,920	\$17,987	\$18,055
Firefighter 2	\$15,692	\$15,692	\$15,692	\$15,692	\$15,692	\$15,692	\$15,692	\$15,692	\$15,692	\$15,692
Firefighter 3	\$18,449	\$18,532	\$18,617	\$18,705	\$18,795	\$18,888	\$18,984	\$19,083	\$19,184	\$19,289
Admin Surcharge	\$270	\$278	\$286	\$295	\$304	\$313	\$322	\$332	\$342	\$352
<i>Subtotal: Fire</i>	<i>\$549,993</i>	<i>\$554,866</i>	<i>\$560,035</i>	<i>\$565,522</i>	<i>\$571,303</i>	<i>\$575,688</i>	<i>\$580,324</i>	<i>\$585,230</i>	<i>\$590,421</i>	<i>\$592,709</i>
<b>TOTAL: TOTAL BENEFITS</b>	<b>\$595,291</b>	<b>\$600,329</b>	<b>\$605,669</b>	<b>\$611,331</b>	<b>\$617,293</b>	<b>\$621,864</b>	<b>\$626,692</b>	<b>\$631,795</b>	<b>\$637,190</b>	<b>\$639,688</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>TOTAL STAFFING COST</b>										
<b>Administration:</b>										
District Manager	\$139,993	\$142,392	\$146,235	\$150,288	\$154,372	\$158,580	\$162,915	\$167,383	\$172,096	\$178,213
Fire Marshal (PT)	\$47,022	\$48,432	\$49,885	\$51,382	\$52,923	\$54,511	\$56,146	\$57,831	\$59,565	\$61,352
Admin Assistant (PT)	\$33,910	\$34,927	\$35,975	\$37,054	\$38,166	\$39,311	\$40,490	\$41,705	\$42,956	\$44,245
<i>Subtotal: Administration</i>	<i>\$220,925</i>	<i>\$225,751</i>	<i>\$232,095</i>	<i>\$238,724</i>	<i>\$245,461</i>	<i>\$252,401</i>	<i>\$259,552</i>	<i>\$266,918</i>	<i>\$274,618</i>	<i>\$283,810</i>
<b>Support:</b>										
Mechanic	\$137,928	\$141,632	\$145,194	\$149,979	\$153,794	\$157,725	\$161,776	\$165,949	\$171,544	\$176,014
<i>Subtotal: Support</i>	<i>\$137,928</i>	<i>\$141,632</i>	<i>\$145,194</i>	<i>\$149,979</i>	<i>\$153,794</i>	<i>\$157,725</i>	<i>\$161,776</i>	<i>\$165,949</i>	<i>\$171,544</i>	<i>\$176,014</i>
<b>Fire:</b>										
Fire Chief	\$239,432	\$244,793	\$253,943	\$261,177	\$268,631	\$276,312	\$284,226	\$294,928	\$303,407	\$312,144
Battalion Chief 1	\$186,689	\$190,195	\$195,224	\$200,406	\$207,145	\$212,688	\$218,399	\$224,283	\$230,346	\$236,592
Battalion Chief 2	\$206,222	\$210,317	\$215,957	\$221,769	\$227,756	\$235,575	\$243,419	\$250,063	\$256,908	\$263,960
Battalion Chief 3	\$191,860	\$195,521	\$200,713	\$206,061	\$211,572	\$218,801	\$226,049	\$232,166	\$238,467	\$244,960
Captain 1	\$139,891	\$143,642	\$147,261	\$151,992	\$155,864	\$159,854	\$163,964	\$168,199	\$173,727	\$178,258
Captain 2	\$153,746	\$157,801	\$161,847	\$167,145	\$171,474	\$175,934	\$180,529	\$185,264	\$191,454	\$196,520
Captain 3	\$139,135	\$145,252	\$150,291	\$155,530	\$160,980	\$166,651	\$173,775	\$179,958	\$186,398	\$191,502
Captain 4	\$147,658	\$154,115	\$159,423	\$164,941	\$170,677	\$176,642	\$184,154	\$190,652	\$197,417	\$202,857
Captain 5	\$150,652	\$155,005	\$160,382	\$164,765	\$169,280	\$173,933	\$178,727	\$185,011	\$190,141	\$195,426
Captain 6	\$148,814	\$153,112	\$157,275	\$162,757	\$167,212	\$171,803	\$176,533	\$181,406	\$187,813	\$193,028
Captain 7 (Newcastle Xfer)	\$137,563	\$141,242	\$144,789	\$148,443	\$152,207	\$156,086	\$160,082	\$164,199	\$168,441	\$172,812
Captain 8 (Newcastle Xfer)	\$139,398	\$143,135	\$146,739	\$151,449	\$155,305	\$159,278	\$163,371	\$167,588	\$173,091	\$177,603
Captain 9 (Newcastle Xfer)	\$143,054	\$146,908	\$150,626	\$155,496	\$159,474	\$163,573	\$167,797	\$172,148	\$177,839	\$182,495
Engineer 1	\$147,654	\$151,525	\$155,380	\$159,353	\$164,553	\$168,803	\$173,182	\$177,694	\$182,342	\$188,418
Engineer 2	\$115,872	\$120,409	\$124,915	\$130,494	\$135,396	\$138,764	\$142,234	\$145,810	\$150,506	\$154,332
Engineer 3	\$128,415	\$132,069	\$135,592	\$139,221	\$143,973	\$147,856	\$151,857	\$155,980	\$160,227	\$165,779
Engineer 4	\$102,871	\$105,725	\$108,447	\$111,252	\$114,940	\$117,942	\$121,035	\$124,221	\$127,504	\$131,814
Engineer 5	\$121,562	\$125,003	\$128,312	\$131,720	\$136,198	\$139,846	\$143,605	\$147,477	\$151,467	\$156,699
Engineer 6 - OPEN	\$123,785	\$127,030	\$130,144	\$133,352	\$136,658	\$140,989	\$144,526	\$148,170	\$151,925	\$155,793
Engineer 7 (Newcastle Xfer)	\$130,984	\$135,339	\$138,705	\$142,174	\$145,748	\$149,430	\$154,249	\$158,189	\$162,248	\$166,430
Engineer 8 (Newcastle Xfer)	\$126,906	\$130,250	\$133,462	\$136,772	\$141,101	\$144,642	\$148,290	\$152,049	\$155,921	\$160,980
Engineer 9 (Newcastle Xfer)	\$126,906	\$131,092	\$134,330	\$137,666	\$141,102	\$144,643	\$149,268	\$153,057	\$156,960	\$160,981
Firefighter 1	\$90,012	\$92,460	\$94,779	\$97,168	\$100,299	\$102,856	\$105,489	\$108,203	\$110,998	\$114,656
Firefighter 2	\$88,200	\$90,595	\$92,858	\$95,189	\$98,260	\$100,756	\$103,326	\$105,975	\$108,703	\$112,292
Firefighter 3	\$90,958	\$93,434	\$95,783	\$98,202	\$100,694	\$103,952	\$106,618	\$109,366	\$112,196	\$115,112
Admin Surcharge	\$270	\$278	\$286	\$295	\$304	\$313	\$322	\$332	\$342	\$352
<i>Subtotal: Fire</i>	<i>\$3,518,509</i>	<i>\$3,616,248</i>	<i>\$3,717,462</i>	<i>\$3,824,787</i>	<i>\$3,936,805</i>	<i>\$4,047,921</i>	<i>\$4,165,027</i>	<i>\$4,282,386</i>	<i>\$4,406,788</i>	<i>\$4,531,798</i>
<b>TOTAL: TOTAL STAFFING COST</b>	<b>\$3,877,362</b>	<b>\$3,983,631</b>	<b>\$4,094,751</b>	<b>\$4,213,490</b>	<b>\$4,336,060</b>	<b>\$4,458,048</b>	<b>\$4,586,355</b>	<b>\$4,715,253</b>	<b>\$4,852,950</b>	<b>\$4,991,622</b>

**Table C-1  
Placer Hills - Newcastle Consolidated District  
Staffing Model and Financial Projections**

Position		FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
<b>FULL LOAD HOURLY RATE</b>											
<b>Administration:</b>	<b>Hrs / Yr</b>										
District Manager	2,080	\$67.30	\$68.46	\$70.31	\$72.25	\$74.22	\$76.24	\$78.32	\$80.47	\$82.74	\$85.68
Fire Marshal (PT)	832	\$56.52	\$58.21	\$59.96	\$61.76	\$63.61	\$65.52	\$67.48	\$69.51	\$71.59	\$73.74
Admin Assistant (PT)	1,200	\$28.26	\$29.11	\$29.98	\$30.88	\$31.80	\$32.76	\$33.74	\$34.75	\$35.80	\$36.87
<b>Support:</b>											
Mechanic	2,080	\$66.31	\$68.09	\$69.80	\$72.11	\$73.94	\$75.83	\$77.78	\$79.78	\$82.47	\$84.62
<b>Fire:</b>											
Fire Chief	2,080	\$115.11	\$117.69	\$122.09	\$125.57	\$129.15	\$132.84	\$136.65	\$141.79	\$145.87	\$150.07
Battalion Chief 1	2,988	\$62.48	\$63.65	\$65.34	\$67.07	\$69.33	\$71.18	\$73.09	\$75.06	\$77.09	\$79.18
Battalion Chief 2	2,988	\$69.02	\$70.39	\$72.27	\$74.22	\$76.22	\$78.84	\$81.47	\$83.69	\$85.98	\$88.34
Battalion Chief 3	2,988	\$64.21	\$65.44	\$67.17	\$68.96	\$70.81	\$73.23	\$75.65	\$77.70	\$79.81	\$81.98
Captain 1	2,988	\$46.82	\$48.07	\$49.28	\$50.87	\$52.16	\$53.50	\$54.87	\$56.29	\$58.14	\$59.66
Captain 2	2,988	\$51.45	\$52.81	\$54.17	\$55.94	\$57.39	\$58.88	\$60.42	\$62.00	\$64.07	\$65.77
Captain 3	2,988	\$46.56	\$48.61	\$50.30	\$52.05	\$53.88	\$55.77	\$58.16	\$60.23	\$62.38	\$64.09
Captain 4	2,988	\$49.42	\$51.58	\$53.35	\$55.20	\$57.12	\$59.12	\$61.63	\$63.81	\$66.07	\$67.89
Captain 5	2,988	\$50.42	\$51.88	\$53.68	\$55.14	\$56.65	\$58.21	\$59.81	\$61.92	\$63.63	\$65.40
Captain 6	2,988	\$49.80	\$51.24	\$52.64	\$54.47	\$55.96	\$57.50	\$59.08	\$60.71	\$62.86	\$64.60
Captain 7 (Newcastle Xfer)	2,988	\$46.04	\$47.27	\$48.46	\$49.68	\$50.94	\$52.24	\$53.57	\$54.95	\$56.37	\$57.84
Captain 8 (Newcastle Xfer)	2,988	\$46.65	\$47.90	\$49.11	\$50.69	\$51.98	\$53.31	\$54.68	\$56.09	\$57.93	\$59.44
Captain 9 (Newcastle Xfer)	2,988	\$47.88	\$49.17	\$50.41	\$52.04	\$53.37	\$54.74	\$56.16	\$57.61	\$59.52	\$61.08
Engineer 1	2,988	\$49.42	\$50.71	\$52.00	\$53.33	\$55.07	\$56.49	\$57.96	\$59.47	\$61.02	\$63.06
Engineer 2	2,988	\$38.78	\$40.30	\$41.81	\$43.67	\$45.31	\$46.44	\$47.60	\$48.80	\$50.37	\$51.65
Engineer 3	2,988	\$42.98	\$44.20	\$45.38	\$46.59	\$48.18	\$49.48	\$50.82	\$52.20	\$53.62	\$55.48
Engineer 4	2,988	\$34.43	\$35.38	\$36.29	\$37.23	\$38.47	\$39.47	\$40.51	\$41.57	\$42.67	\$44.11
Engineer 5	2,988	\$40.68	\$41.84	\$42.94	\$44.08	\$45.58	\$46.80	\$48.06	\$49.36	\$50.69	\$52.44
Engineer 6 - OPEN	2,988	\$41.43	\$42.51	\$43.56	\$44.63	\$45.74	\$47.19	\$48.37	\$49.59	\$50.84	\$52.14
Engineer 7 (Newcastle Xfer)	2,988	\$43.84	\$45.29	\$46.42	\$47.58	\$48.78	\$50.01	\$51.62	\$52.94	\$54.30	\$55.70
Engineer 8 (Newcastle Xfer)	2,988	\$42.47	\$43.59	\$44.67	\$45.77	\$47.22	\$48.41	\$49.63	\$50.89	\$52.18	\$53.88
Engineer 9 (Newcastle Xfer)	2,988	\$42.47	\$43.87	\$44.96	\$46.07	\$47.22	\$48.41	\$49.96	\$51.22	\$52.53	\$53.88
Firefighter 1	2,988	\$30.12	\$30.94	\$31.72	\$32.52	\$33.57	\$34.42	\$35.30	\$36.21	\$37.15	\$38.37
Firefighter 2	2,988	\$29.52	\$30.32	\$31.08	\$31.86	\$32.89	\$33.72	\$34.58	\$35.47	\$36.38	\$37.58
Firefighter 3	2,988	\$30.44	\$31.27	\$32.06	\$32.87	\$33.70	\$34.79	\$35.68	\$36.60	\$37.55	\$38.52

Source: PHFPD

**Table C-2**  
**Placer Hills - Newcastle Consolidated District**  
**Operating Statement Projections Detail**

Description	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<i>Inflation Factor</i>	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Revenue</b>									
Property Taxes									
Ad Valorem	\$2,045,197	\$2,116,779	\$2,190,866	\$2,267,547	\$2,346,911	\$2,429,053	\$2,514,070	\$2,602,062	\$2,693,134
Measure A - PHFPD	\$1,115,941	\$1,149,420	\$1,183,902	\$1,219,419	\$1,256,002	\$1,293,682	\$1,332,492	\$1,372,467	\$1,413,641
Measure F - PHFPD	\$360,966	\$373,600	\$386,676	\$400,210	\$414,217	\$428,715	\$443,720	\$459,250	\$475,324
1992 Assessment - PHFPD	\$439,403	\$454,782	\$470,699	\$487,174	\$504,225	\$521,873	\$540,138	\$559,043	\$578,610
Measure B - NFPD	\$402,978	\$415,067	\$427,519	\$440,345	\$453,555	\$467,162	\$481,177	\$495,612	\$510,480
Measure F - NFPD	\$226,765	\$234,701	\$242,916	\$251,418	\$260,218	\$269,325	\$278,752	\$288,508	\$298,606
NFPD - PHFPD Measure A Adjustment	\$408,797	\$421,061	\$433,693	\$446,704	\$460,105	\$473,908	\$488,125	\$502,769	\$517,852
Strike Team Revenue	\$247,201	\$255,561	\$264,219	\$273,187	\$282,475	\$292,097	\$302,065	\$312,392	\$323,092
CalFIRE Requested Resources	\$7,996	\$8,236	\$8,483	\$8,737	\$8,999	\$9,269	\$9,547	\$9,834	\$10,129
JOA Staffing Reimbursement	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572
Administrative Services	\$194,907	\$200,754	\$206,777	\$212,980	\$219,369	\$225,951	\$232,729	\$239,711	\$246,902
Prevention Fees	\$37,154	\$38,268	\$39,416	\$40,599	\$41,817	\$43,071	\$44,363	\$45,694	\$47,065
Response Recovery Fees	\$3,188	\$3,284	\$3,382	\$3,484	\$3,588	\$3,696	\$3,807	\$3,921	\$4,039
Interest	\$71,743	\$79,384	\$85,845	\$87,294	\$94,592	\$100,035	\$115,799	\$132,222	\$152,523
Donations	\$700	\$715	\$730	\$746	\$763	\$780	\$797	\$815	\$833
Rental Income	\$22,920	\$23,149	\$23,381	\$23,614	\$23,851	\$24,089	\$24,330	\$24,573	\$24,819
Fleet Services	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982	\$29,851	\$30,747	\$31,669	\$32,619
Other Revenues	\$14,994	\$15,443	\$15,907	\$16,384	\$16,875	\$17,382	\$17,903	\$18,440	\$18,993
Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mitigation Fees	\$190,000	\$200,000	\$210,000	\$220,000	\$230,000	\$240,000	\$250,000	\$260,000	\$270,000
<b>Total Revenue</b>	<b>\$5,832,050</b>	<b>\$6,032,641</b>	<b>\$6,238,121</b>	<b>\$6,444,862</b>	<b>\$6,663,933</b>	<b>\$6,887,849</b>	<b>\$7,129,009</b>	<b>\$7,377,984</b>	<b>\$7,638,233</b>

**Table C-2**  
**Placer Hills - Newcastle Consolidated District**  
**Operating Statement Projections Detail**

Description	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<b>Expenses</b>									
<i>Fire Services</i>									
Safety Equipment	\$11,768	\$12,121	\$12,485	\$12,859	\$13,245	\$13,642	\$14,052	\$14,473	\$14,908
PPE Repairs and Maintenance	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688	\$1,739	\$1,791	\$1,845	\$1,900
Equipment Repairs	\$35,229	\$36,286	\$37,375	\$38,496	\$39,651	\$40,840	\$42,066	\$43,328	\$44,628
Apparatus Maintenance	\$83,000	\$85,490	\$88,055	\$90,696	\$93,417	\$96,220	\$99,106	\$102,080	\$105,142
Station Supplies & Tools	\$10,446	\$10,759	\$11,082	\$11,414	\$11,757	\$12,110	\$12,473	\$12,847	\$13,232
Gas, Diesel & Oil	\$63,450	\$65,353	\$67,314	\$69,333	\$71,413	\$73,556	\$75,762	\$78,035	\$80,376
Medical	\$22,282	\$22,951	\$23,639	\$24,348	\$25,079	\$25,831	\$26,606	\$27,404	\$28,227
Incident Deployment Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Strike Team Expenses	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800
Training and Fitness	\$22,600	\$23,278	\$23,976	\$24,696	\$25,436	\$26,200	\$26,986	\$27,795	\$28,629
Communication Services	\$840	\$865	\$891	\$917	\$945	\$973	\$1,002	\$1,032	\$1,063
Uniform Costs	\$4,635	\$4,774	\$4,917	\$5,065	\$5,217	\$5,373	\$5,534	\$5,700	\$5,871
Small Tools & Accessories	\$1,729	\$1,781	\$1,835	\$1,890	\$1,946	\$2,005	\$2,065	\$2,127	\$2,191
Volunteer/Staff Awards	\$3,605	\$3,713	\$3,825	\$3,939	\$4,057	\$4,179	\$4,305	\$4,434	\$4,567
Public Education Supplies	\$4,635	\$4,774	\$4,917	\$5,065	\$5,217	\$5,373	\$5,534	\$5,700	\$5,871
<i>Facility Repairs &amp; Maintenance</i>									
Admin Offices	\$6,007	\$6,187	\$6,372	\$6,564	\$6,761	\$6,963	\$7,172	\$7,387	\$7,609
Elevator Maintenance	\$1,246	\$1,283	\$1,322	\$1,362	\$1,402	\$1,444	\$1,488	\$1,532	\$1,578
St 84	\$9,413	\$9,695	\$9,986	\$10,286	\$10,594	\$10,912	\$11,239	\$11,577	\$11,924
St 85	\$3,153	\$3,247	\$3,345	\$3,445	\$3,549	\$3,655	\$3,765	\$3,878	\$3,994
St 86	\$8,000	\$8,240	\$8,487	\$8,742	\$9,004	\$9,274	\$9,552	\$9,839	\$10,134
NFPD	\$4,035	\$4,156	\$4,281	\$4,409	\$4,542	\$4,678	\$4,818	\$4,963	\$5,112
Misc Expense	\$1,441	\$1,484	\$1,529	\$1,575	\$1,622	\$1,671	\$1,721	\$1,772	\$1,826
<i>Utilities</i>									
Propane	\$9,517	\$9,803	\$10,097	\$10,400	\$10,712	\$11,033	\$11,364	\$11,705	\$12,056
Communication	\$38,695	\$39,856	\$41,051	\$42,283	\$43,551	\$44,858	\$46,204	\$47,590	\$49,018
Starlink	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Pest Control	\$2,723	\$2,804	\$2,888	\$2,975	\$3,064	\$3,156	\$3,251	\$3,349	\$3,449
Sewer	\$3,015	\$3,106	\$3,199	\$3,295	\$3,394	\$3,496	\$3,600	\$3,708	\$3,820
Garbage Collection	\$5,733	\$5,905	\$6,082	\$6,265	\$6,453	\$6,646	\$6,846	\$7,051	\$7,263
Water	\$8,869	\$9,135	\$9,409	\$9,692	\$9,982	\$10,282	\$10,590	\$10,908	\$11,235
Electricity / Gas	\$36,674	\$37,774	\$38,907	\$40,075	\$41,277	\$42,515	\$43,791	\$45,104	\$46,458

**Table C-2**  
**Placer Hills - Newcastle Consolidated District**  
**Operating Statement Projections Detail**

Description	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
<i>General and Administrative Expenses</i>									
Office Technology & Supplies	\$7,909	\$8,146	\$8,390	\$8,642	\$8,901	\$9,168	\$9,444	\$9,727	\$10,019
<i>Tax Collections</i>									
Parcel Tax Collections	\$25,461	\$26,276	\$27,117	\$27,986	\$28,882	\$29,808	\$30,763	\$31,749	\$32,767
SB2557 Prop Tax Admin Cost	\$33,746	\$34,927	\$36,149	\$37,415	\$38,724	\$40,079	\$41,482	\$42,934	\$44,437
Dues and Subscriptions	\$2,439	\$2,513	\$2,588	\$2,666	\$2,746	\$2,828	\$2,913	\$3,000	\$3,090
Licenses	\$10,807	\$11,131	\$11,465	\$11,809	\$12,163	\$12,528	\$12,904	\$13,291	\$13,690
Personnel Services	\$5,271	\$5,430	\$5,592	\$5,760	\$5,933	\$6,111	\$6,294	\$6,483	\$6,678
Contracted Services	\$24,464	\$25,198	\$25,954	\$26,733	\$27,535	\$28,361	\$29,212	\$30,088	\$30,991
LAFCO / County Fees	\$12,821	\$13,206	\$13,602	\$14,010	\$14,430	\$14,863	\$15,309	\$15,768	\$16,241
Election Costs	\$0	\$1,857	\$0	\$1,970	\$0	\$2,090	\$0	\$2,217	\$0
Professional Fees	\$8,900	\$9,167	\$9,442	\$9,725	\$10,017	\$10,318	\$10,627	\$10,946	\$11,274
Legal Fees	\$12,500	\$12,875	\$13,261	\$13,659	\$14,069	\$14,491	\$14,926	\$15,373	\$15,835
Audit	\$6,953	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690
Publications Legal Notices	\$155	\$159	\$164	\$169	\$174	\$179	\$184	\$190	\$196
<i>Lease Payments</i>									
Station 86 Lease	\$5,464	\$5,628	\$5,797	\$5,971	\$6,150	\$6,334	\$6,524	\$6,720	\$6,922
Copier	\$4,563	\$4,700	\$4,841	\$4,986	\$5,136	\$5,290	\$5,449	\$5,612	\$5,781
<i>Insurance</i>									
Disability Insurance	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$173,891	\$179,108	\$184,481	\$190,016
Liability Insurance	\$97,838	\$100,773	\$103,796	\$106,910	\$110,118	\$113,421	\$116,824	\$120,329	\$123,938
<i>Other Expenses</i>									
Education & Training	\$1,480	\$1,524	\$1,570	\$1,617	\$1,665	\$1,715	\$1,767	\$1,820	\$1,874
Taxes and Assessments	\$8	\$8	\$9	\$9	\$9	\$9	\$10	\$10	\$10
Bank Charges	\$51	\$53	\$54	\$56	\$58	\$60	\$61	\$63	\$65
Misc Expense	\$3,612	\$3,720	\$3,832	\$3,947	\$4,065	\$4,187	\$4,313	\$4,442	\$4,575
Grant Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Payroll Expenses</i>									
Strike Teams	\$176,250	\$182,063	\$188,076	\$194,297	\$200,733	\$207,394	\$214,285	\$221,417	\$228,799
Salaries and Wages - Administration	\$375,723	\$388,826	\$400,464	\$412,451	\$424,797	\$437,512	\$452,762	\$466,316	\$480,275
Salaries and Wages - FT Permanent	\$2,156,232	\$2,221,634	\$2,293,445	\$2,368,509	\$2,443,372	\$2,520,346	\$2,596,802	\$2,680,709	\$2,767,031
Salaries and Wages - LT FF	\$30,900	\$31,827	\$32,782	\$33,765	\$34,778	\$35,822	\$36,896	\$38,003	\$39,143
Salaries and Wages - PT	\$3,605	\$3,713	\$3,825	\$3,939	\$4,057	\$4,179	\$4,305	\$4,434	\$4,567
Overtime	\$372,897	\$384,084	\$395,606	\$407,474	\$419,699	\$432,290	\$445,258	\$458,616	\$472,375
Out of Class	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Salaries and Wages - Mechanic	\$96,358	\$99,236	\$103,189	\$106,271	\$109,445	\$112,714	\$116,081	\$120,695	\$124,301

**Table C-2  
Placer Hills - Newcastle Consolidated District  
Operating Statement Projections Detail**

Description	FYE 2026 Projection	FYE 2027 Projection	FYE 2028 Projection	FYE 2029 Projection	FYE 2030 Projection	FYE 2031 Projection	FYE 2032 Projection	FYE 2033 Projection	FYE 2034 Projection
JOA Staffing	\$23,946	\$24,664	\$25,404	\$26,166	\$26,951	\$27,760	\$28,593	\$29,450	\$30,334
Payroll Taxes	\$53,544	\$55,194	\$56,947	\$58,754	\$60,580	\$62,459	\$64,385	\$66,430	\$68,519
Unemployment Insurance	\$1,791	\$1,845	\$1,900	\$1,957	\$2,016	\$2,076	\$2,139	\$2,203	\$2,269
Disability Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERS - District Portion									
Normal Cost	\$320,383	\$331,706	\$343,861	\$356,410	\$369,136	\$382,130	\$395,601	\$410,060	\$424,752
UAL Payment	\$62,964	\$80,972	\$98,982	\$116,990	\$114,182	\$110,381	\$110,380	\$110,378	\$110,379
Health/Dental/Life Benefits	\$428,729	\$434,069	\$439,731	\$445,693	\$450,264	\$455,092	\$460,195	\$465,590	\$468,088
457 Deferred Compensation	\$184,991	\$185,392	\$185,806	\$186,232	\$186,671	\$189,912	\$190,462	\$191,028	\$192,981
Workers Comp	\$67,466	\$70,839	\$74,381	\$78,100	\$82,005	\$86,105	\$90,410	\$94,931	\$99,677
Other Payroll Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$5,181,579</b>	<b>\$5,344,555</b>	<b>\$5,516,659</b>	<b>\$5,697,643</b>	<b>\$5,854,555</b>	<b>\$6,022,160</b>	<b>\$6,191,331</b>	<b>\$6,375,007</b>	<b>\$6,556,675</b>
<b>Cash Flow Before Capital Outlay &amp; DS</b>	<b>\$650,471</b>	<b>\$688,087</b>	<b>\$721,462</b>	<b>\$747,219</b>	<b>\$809,378</b>	<b>\$865,688</b>	<b>\$937,677</b>	<b>\$1,002,977</b>	<b>\$1,081,558</b>
<b>Capital Outlay</b>									
Office and Station Improvements	\$5,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Training Facility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parking Lot Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$10,000	\$10,300	\$131,246	\$10,927	\$37,918	\$11,593	\$11,941	\$12,299	\$301,023
Apparatus & Vehicles	\$0	\$79,568	\$158,445	\$478,341	\$260,837	\$0	\$49,195	\$0	\$1,520,061
Apparatus Financing	\$0	\$0	\$0	(\$478,341)	\$0	\$0	\$0	\$0	(\$1,304,773)
<b>Total Capital Outlay</b>	<b>\$15,000</b>	<b>\$92,368</b>	<b>\$292,191</b>	<b>\$13,427</b>	<b>\$301,255</b>	<b>\$14,093</b>	<b>\$63,635</b>	<b>\$14,799</b>	<b>\$518,810</b>
<b>Cash Flow Before Debt Service</b>	<b>\$635,471</b>	<b>\$595,719</b>	<b>\$429,271</b>	<b>\$733,791</b>	<b>\$508,123</b>	<b>\$851,596</b>	<b>\$874,042</b>	<b>\$988,179</b>	<b>\$562,748</b>
<b>Debt Service</b>									
Pension Obligation Bonds	\$72,175	\$72,175	\$72,175	\$72,175	\$72,175	\$72,175	\$72,175	\$57,658	\$0
2024 Smeal Engine Lease	\$164,379	\$164,379	\$164,379	\$164,379	\$0	\$0	\$0	\$0	\$0
2029 Water Tender Lease	\$0	\$0	\$0	\$110,052	\$110,052	\$110,052	\$110,052	\$110,052	\$0
2034 Type I Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$170,664
USDA Loan	\$144,211	\$143,816	\$144,398	\$143,936	\$144,451	\$143,921	\$144,368	\$143,771	\$144,151
<b>Total Debt Service</b>	<b>\$380,764</b>	<b>\$380,369</b>	<b>\$380,952</b>	<b>\$490,541</b>	<b>\$326,677</b>	<b>\$326,147</b>	<b>\$326,595</b>	<b>\$311,480</b>	<b>\$314,814</b>
<b>Net Cash Flow</b>	<b>\$254,707</b>	<b>\$215,350</b>	<b>\$48,319</b>	<b>\$243,251</b>	<b>\$181,446</b>	<b>\$525,448</b>	<b>\$547,447</b>	<b>\$676,699</b>	<b>\$247,934</b>

Source: PHFPD, NFPD, and Ridgeline

**Table C-3**  
**Placer Hills - Newcastle Consolidated District**  
**Fund Balance Projections Detail**

Description	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034
		Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
<b>Beginning Fund Balance</b>		\$2,391,433	\$2,646,140	\$2,861,490	\$2,909,809	\$3,153,059	\$3,334,505	\$3,859,953	\$4,407,400	\$5,084,099
Revenues		\$5,832,050	\$6,032,641	\$6,238,121	\$6,444,862	\$6,663,933	\$6,887,849	\$7,129,009	\$7,377,984	\$7,638,233
Expenses		(\$5,181,579)	(\$5,344,555)	(\$5,516,659)	(\$5,697,643)	(\$5,854,555)	(\$6,022,160)	(\$6,191,331)	(\$6,375,007)	(\$6,556,675)
Capital Outlay		(\$15,000)	(\$92,368)	(\$292,191)	(\$13,427)	(\$301,255)	(\$14,093)	(\$63,635)	(\$14,799)	(\$518,810)
Debt Services		(\$380,764)	(\$380,369)	(\$380,952)	(\$490,541)	(\$326,677)	(\$326,147)	(\$326,595)	(\$311,480)	(\$314,814)
<b>Net Cash Flow</b>		<b>\$254,707</b>	<b>\$215,350</b>	<b>\$48,319</b>	<b>\$243,251</b>	<b>\$181,446</b>	<b>\$525,448</b>	<b>\$547,447</b>	<b>\$676,699</b>	<b>\$247,934</b>
Projected Ending Fund Balance - PHFPD	\$1,914,749									
Projected Ending Fund Balance - NFPD	\$486,684									
Less: One-Time Consolidation Costs	(\$10,000)									
<b>Ending Fund Balance</b>	<b>\$2,391,433</b>	<b>\$2,646,140</b>	<b>\$2,861,490</b>	<b>\$2,909,809</b>	<b>\$3,153,059</b>	<b>\$3,334,505</b>	<b>\$3,859,953</b>	<b>\$4,407,400</b>	<b>\$5,084,099</b>	<b>\$5,332,033</b>

Source: PHFPD, NFPD, and Ridgeline

# CONTACT INFORMATION

This report was prepared for the Placer Hills Fire Protection District and the Newcastle Fire Protection District by Ridgeline Municipal Strategies, LLC ("Ridgeline").

Ridgeline is a municipal advisory and financial consulting firm registered with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board.



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