



**BOARD OF DIRECTORS OF THE
PENRYN FIRE PROTECTION DISTRICT
COUNTY OF PLACER, STATE OF CALIFORNIA**

RESOLUTION NO. 2025-11

**A RESOLUTION AMENDING THE OPERATING BUDGET FOR FISCAL YEAR 2025-2026 TO
REFLECT CHANGES IN REVENUES AND EXPENSES AND TO DIRECT THE
PLACER COUNTY AUDITOR-CONTROLLER TO UPDATE THE BUDGET**

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

WHEREAS: The Board of Directors of the Penryn Fire District has reviewed the current operating and mitigation budgets and recognizes that the operating budget needs to be updated to reflect changes in revenue and expenditures approved by the Board during the fiscal year and;

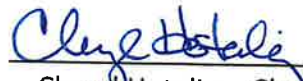
NOW THEREFORE BE IT RESOLVED, that the Board of Directors of the Penryn Fire Protection District authorize and direct the Placer County Auditor-Controller to make the necessary amendments to the operating budget for Fiscal Year 2025-2026.

PASSED AND ADOPTED by the Board of Directors of the Penryn Fire Protection District this fifteenth day of September 2025, by the following vote on roll call:

AYES: HOTALING, HARDESTY, SHIELDS, HEIMLICH, VERDUGO

NOES: ☒

ABSENT: ☒


Cheryl Hotaling, Chairperson

ATTEST:


Larry Shields, District Secretary

Penryn Fire Protection District

Preliminary Operating Budget FY 25-26 Draft

	Actual FY 24-25	Amended FY 24-25	Preliminary FY 25-26	Final FY 25-26	
Revenue					
Taxes					5.30%
40010 Current Secured	597,315	599,068	629,021	629,094	County Provided
40020 Property tax impounds	0	0	0	0	
40040 Railroad Unitary Property	634	634	666	715	County Provided
40050 Unitary and Non-Unitary	12,785	12,784	13,423	14,474	County Provided
40060 Current Unsecured	13,046	13,084	13,738	13,789	County Provided
40070 Delinquent Secured Prop	-1	0	0	0	
40090 Delinquent Unsecured	277	0	0	0	
40100 Current Supplemental	15,651	13,848	14,540	13,724	County Provided
40110 Delinquent Supplemental	28	0	0	0	
40180 Special Tax Measure C	114,768	114,018	114,768	114,768	Consultant Provided
42010 Investment Income	62,899	55,000	50,000	55,000	
44350 State Homeowners Relief	3,106	3,026	3,177	3,001	County Provided
46030 Direct Charges Measure A	493,717	491,257	513,530	513,530	Consultant Provided
Total Taxes	1,314,226	1,302,719	1,352,863	1,358,094	
44040 State Match/Grants	0	0	0	0	
45010 Aid from Other Agencies	0	0	0	0	
46090 Fire Code Inspections	2,735	3,000	5,000	3,000	Adj closer to actuals
46350 Fire Services	0	0	0	0	
46360 JOA reimbursements	38,150	39,000	0	0	
46360 Other Fees and Services	93,750	93,750	0	0	
47010 Donations	350	350	0	0	
48030 Miscellaneous	1,376	2,000	2,000	2,000	
Total Revenue	1,450,588	1,440,819	1,359,863	1,363,094	
Expense					
Operations					
52030 Clothing and Personal	15,191	15,000	28,600	39,600	2 sets c/o FY25 17,500, Mou Mandated 3600 & 1200 turnout pants, 1500 repairs, 2 turnout helmets 600, Structure Boots 2400
52040 Communication Services	5,415	6,500	6,500	6,500	
52080 Insurance Liability	21,777	21,301	21,989	21,989	JPRIMA
52160 Maintenance - vehicles	18,251	18,000	22,000	22,000	
Total 52160 Maintenance - vehicles	18,251	18,000	22,000	22,000	
52170 Fuel	8,155	10,000	20,000	15,000	Adj closer to actual
52180 Bldng Materials, Improve	11,073	10,000	4,500	5,700	Gravel 2.5K, 2K general, 1200 Window Cover
52240 Membership Dues	0	0			
52260 Miscellaneous	5,749	5,500	3,000	3,000	Intern on-boarding costs
52320 Printing	0	500	500	500	
52330 Other Supplies					
52330 Office Supplies	2,804	3,000	6,800	6,800	Includes Tablet Command yearly fees
52330 Supplies-Equipment	9,776	9,000	20,000	22,900	Incl modified gas meter and radio parts
Total 52330 Other Supplies	12,580	12,000	26,800	29,700	
52360 Professional Services					
52360	0	0			

Penryn Fire Protection District

Preliminary Operating Budget FY 25-26 Draft

	Actual FY 24-25	Amended FY 24-25	Preliminary FY 25-26	Final FY 25-26	
52360 Administration Contract	184,270	184,270	184,270	184,270	Contract
52360 Audit	6,265	6,265	6,435	6,435	Contract
52360 County Collection Charges	6,021	6,053	6,283	6,283	County
52360 LAFCO dues	1,517	1,516	1,927	1,927	Lafco
52360 Parcel Tax Consultant	3,651	8,500	8,500	8,500	Contract
52360 SB 2557 Collection costs	10,517	10,517	11,043	11,093	Per County
Total 52360 Professional Services	212,240	217,121	218,457	218,507	
52370 Legal Services	9,718	10,000	10,000	10,000	
52390 County Services					
52390 Services payroll/dispatch	8,400	8,400	7,128	7,128	County MOU
52390 Professional Svcs. 457	0	0			
Total 52390 County Services	8,400	8,400	7,128	7,128	
52490 Special Contributions	0	0	0	0	
52560 Fire Rescue Supplies	47,261	48,000	0	8,500	4 SCBA CYL \$6000, 8 50' hose \$2500
52580 Special District Expense					
52580 Commission Reimbursements	2,925	4,500	4,500	4,500	
52580 Precinct Elections	500	500	0	0	
52580 Strike Team Expense	31,807	32,000	0	0	
Total 52580 Special District Expense	35,232	37,000	4,500	4,500	
52785 Training	7,706	8,000	1,800	4,000	Per staff requests
52800 Utilities	15,736	17,000	22,000	22,000	
53190 Taxes & Assessments	65	70	70	70	
54450 Equipment	0	80,766	88,000	88,000	Catchup & On Going Capital Replacement Costs
Total Operations	434,549	525,158	485,845	506,695	
Total Expense	434,549	525,158	485,845	506,695	
Payroll Expenses					
51010 Salaries and Wages	503,009	537,859	551,291	551,291	
51040 Overtime and Call Back	182,410	180,000	96,863	96,863	
51110 Def Compensation	29,532	29,550	4,000	4,000	Account fees
51210 CalPERS	74,053	78,952	77,181	77,181	
51220 Payroll Taxes	10,323	16,405	16,814	16,814	
51270 PERS Pension Expense	453	20	0	850	GASB Report & Survivor Benefit
51310 Employee Group Insurance	54,466	77,549	101,197	101,197	
51360 Workers Comp Ins.	77,922	90,200	71,273	71,273	
51370 Comp for Absence	0	0	0	0	
Total Payroll Expenses	932,169	1,010,535	918,618	919,468	
Total Expense	1,366,718	1,535,693	1,404,463	1,426,163	
Net Income	83,870	-94,874	-44,600	-63,068	
Beginning Fund Balance	1,325,393	1,325,393	1,230,519	1,230,519	
Committed Fund Balance			598,412	598,412	
Ending Balance	1,409,263	1,230,519	1,784,331	1,765,863	

Penryn Fire Protection District
Preliminary Mitigation Budget FY 25-26 Draft

	Actual FY 24/25	Amended FY 24/25	Preliminary FY 25/26	Final FY 25/26
Revenue				
42010 Interest Income	24,665	23,000	17,500	17,500
46440 Mitigation Fees	104,434	100,000	33,720	33,720
48030 Miscellaneous - Donations	-			
TOTAL REVENUE	129,100	123,000	51,220	51,220
Expense				
52260 Miscellaneous	6,110	6,185	0	0
54440 Buildings and Improvements				
53040 Lease Purchase - Principal	34,171	34,171	35,743	35,743
53080 Lease Purchase - Interest	17,049	17,049	15,477	15,477
TOTAL EXPENSES	57,330	57,405	51,220	51,220
 NET INCOME/(LOSS)	 71,769	 65,595	 (0)	 (0)
 Beginning Fund Balance Restricted	 979,293	 979,293	 380,881	 380,881
Beginning Balance - Unrestricted	-	-	(0)	(0)
Ending Balance	1,051,062	1,044,888	380,881	380,881