



# PENRYN FIRE PROTECTION DISTRICT

## NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

**Monday, February 17, 2025**

**Fire Station 38, 7206 Church Street, Penryn, CA 95663**

Members of the public seeking to attend and to address the Board who require reasonable accommodations to access the meeting, based on disability or other reasons, should contact [marmstrong@placerhillsfire.org](mailto:marmstrong@placerhillsfire.org) at least twenty-four (24) hours in advance of a Regular meeting to make arrangements for such reasonable accommodations. (For Special meetings, please request accommodations no less than 12 hours prior to the meeting.)

### **MEETING AGENDA @ 6:30 P.M.**

1. **CALL MEETING TO ORDER / ROLL CALL**
2. **PLEDGE OF ALLEGIANCE**
3. **APPROVAL OF AGENDA**
4. **APPROVAL OF MINUTES:** January 20, 2025 Meeting Minutes
5. **FINANCIAL REPORT & BILL APPROVAL**
6. **CORRESPONDENCE**
7. **PUBLIC COMMENT**

Amended

(The Penryn Fire Protection District Board of Directors has provided this period for members of the public to be given the opportunity to address the board on items of interest to the public, which are applicable to the district. No action may be taken on any matter, which is not already on the agenda for consideration. The reasonable time frame for public comment will be limited to three (3) minutes per person, unless specifically authorized otherwise by the Chair.)

8. **INFORMATIONAL / NON-ACTION ITEMS:**
  - A. Nevada County Professional Firefighters, Local 3800 Report
  - B. Administrative Staff Monthly Reports:
    - 1) Fire Chief Gow
    - 2) Fire Marshal D'Ambrogi
    - 3) Battalion Chiefs Nelson, Slusher and Williamson
  - C. Director Committee Reports
    - 1) Personnel Committee
    - 2) Finance and Administrative Contract Oversight
    - 3) Ad hoc Committee for future cooperation with other fire departments
  - D. Update on Hope Way project
  - E. Update on replacement of the Brush Engine

### **ACTION ITEMS**

9. Public hearing to review and approve Resolution 2025-02 Adopting an annual fee report and capital improvement plan to update the fire facilities impact and mitigation fee schedule
10. Consider and vote for a Special District Representative for Placer County Local Agency Formation Commission
11. Consider and approve the audit for Fiscal Year 2023-2024, prepared by Smith & Newell CPAs
12. Consider and adopt Resolution No. 2025-03 approving a funds transfer of \$339,877.49 from mitigation assigned fund balance to mitigation fiduciary net position

13. Closed Session: Pursuant to California Govt. Code § 54957.6(a) LABOR NEGOTIATIONS;  
Discussion of the Memorandum of Understanding with Local 3800, District negotiators: Hotaling  
and Hardesty.  
Reconvene and report any action taken in closed session

## **MEETING ADJOURNMENT**

**Next meeting:** Monday, March 17, 2025 6:30 PM - 8:00 PM (PST)



# PENRYN FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS

## MEETING MINUTES

Chair Hotaling, Vice-Chair Hardesty, Secretary Shields, Directors Heimlich and Verdugo

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### MINUTES OF THE REGULAR MEETING January 20, 2025

1. **Call the meeting to order and Roll Call:** Chair Hotaling called the meeting to order at 6:30 pm.

Directors in attendance: Cheryl Hotaling, Danielle Hardesty, and Diego Heimlich.

Directors absent: Larry Shields and Robert Verdugo

Staff in attendance: Fire Chief Gow, Fire Marshal D'Ambrogi, District Manager Armstrong, Battalion Chief Slusher and Battalion Chief Williamson.

2. **Pledge of Allegiance:** Chair Hotaling led the Pledge of Allegiance.
3. **Approval of Agenda:** Director Hardesty moved to approve the agenda. Director Heimlich seconded the motion that passed unanimously.
4. **Approval of Minutes:** Director Heimlich moved to approve the minutes for the meeting on December 16, 2024. Director Hardesty seconded the motion that passed unanimously.
5. **Financial Report & Bill Approval:** Director Hardesty reported that we had a meeting last week and noted that the funds have been transferred from mitigation to operating, as approved last month. Director Hardesty moved to approve the financial report and expenses. Director Heimlich seconded the motion that passed unanimously.
6. **Correspondence:** N/A
7. **Public Comment:** A member of the public reported that Penryn has its first Firewise community
8. **Informational/Non-Action Items:**

**A. Nevada County Professional Firefighters, Local 3800 (Local 3800):** N/A

**B. Fire Chief Gow's Report:**

1. Received a letter from LAFCO regarding an opening for a special district commissioner. Recommend all fire districts nominate the same representative.
2. At the recent LAFCO meeting a few items were consistently shared; complete the Newcastle and Placer Hills reorg, districts want to determine their own direction, and keep firehouses open. Progress is being made on the reorg, received requests for information/data after the meeting.
3. Stike team, from southern California, has returned
4. Newcastle discussing purchasing a fuel vault, which could benefit Penryn and Placer Hills. Newcastle may request a shared cost on the annual inspection fees.

**Battalion Chief Williamson gave Fire Marshal D'Ambrogi's Report:**

1. Completed 2 single family dwelling plans, 1 commercial final and 1 ag building final.
2. 1 variance setback for an ADU on Taylor Rd.
3. CIP and Mitigation Fee Report and Increase will be coming back to the board in February, due to a minor language change requested by the county.

**Battalion Chief Slusher report:**

1. For the month of December; 47 calls for service, including 1 fire
2. For the calendar year; 572 calls for service including 56 fires, gave aid 57 times and received 12 times

**C. Director Committee Reports**

1. **Personnel Committee:** Chair Hotaling reported that the committee will be reaching out to start contract negotiations
2. **Administrative Contract & Finance Oversight Committee:** Had a meeting last week
3. **Ad hoc committee for future cooperation with other fire departments.** Will be attending a meeting with other districts, scheduled for February 26th

**D. Update on replacement of the Brush Engine**

Battalion Chief Slusher reported on available options for replacing the brush engine. It was reported that the cost to maintain the current brush is around \$5,000 per year but anticipate some large repair expenses in the future. Staff provided input on what they would like to have in a new brush; international cab and chassis, 4-wheel drive, crew cab configuration, and an upgraded air conditioning system. Quotes on different options were provided to the board, including an option for a type 6 engine although majority of staff prefer a type 3 engine. Admin added an additional requirement to the quote requests, a rated pump. The pump increases the water flow and could potentially assist in lowering the ISO rating.

Director Hardesty requested staff to research if the pump can be replaced and upgraded in the current brush. Chair Hotaling suggested that the item remain as a discussion item for future meetings, due to some of the board members not being in attendance.

**9. Action Items**

**A. Consider and approve Resolution No. 2025-01 Authorizing application for Federal Excess Personal Property (FEPP) Program**

Chief Gow reported that this is a routine agreement to allow us to be a part of the federal surplus program. Director Heimlich moved to approve Resolution 2025-01 Authoring application for Federal Excess Property Program Agreement. Director Hardesty seconded the motion that passed unanimously.

**B. Consider and approve the purchase of 6 surplus Self-Contained Breathing Apparatus, 2 new Self-Contained Breathing Apparatus, and other required equipment for an amount not to exceed \$48,000**

Chair Hotaling reported this new action is being brought to the board due to the offer to purchase surplus SCBA's from South Placer Fire. Chief Gow reported that the total amount is an estimate only due to not having final numbers for the new SCBA's and accessory equipment. Chair Hotaling moved to approve the SCBA purchase to not exceed \$48,000. Director Heimlich seconded the motion that passed unanimously.

**The meeting was adjourned at 7:22pm.**

**Next Board Meeting: Monday, February 17, 2025 6:30 PM - 8:00 PM (PST)**

Respectfully submitted,



District Manager

**Penryn Fire Protection District**  
**FY 2024-2025 through January 2025**  
**OPERATING FUND**

<b>ASSETS</b>		
	Cash	1,984,627.73
	Total Assets	1,984,627.73
<b>LIABILITIES</b>		
	Other payables	44,135.23
	Payroll payables	33,174.79
	Compensated Absences	
	Total Liabilities	<u>77,310.02</u>
<b>FUND BALANCE</b>		
	Beginning Balance	1,319,125.89
	Beginning Balance - Committed	598,412.07
	Revenues	805,449.57
	Expenses	<u>(815,669.82)</u>
	Ending Balance	1,308,905.64
	Ending Balance - Committed	598,412.07
	Total Liabilities and Fund Balance	1,984,627.73

**Penryn Fire Protection District**  
**FY 2024-2025 through January 2025**  
**MITIGATION FUND**

<b>ASSETS</b>		
	Cash	420,334.39
	Total Assets	420,334.39
<b>LIABILITIES</b>		
	Payables	-
	Total Liabilities	-
<b>FUND BALANCE</b>		
	Beginning Balance - Unrestricted	41,003.56
	Beginning Balance - Capital	339,877.49
	Revenues	96,030.70
	Expenses	56,577.36
	Ending Balance - Unrestricted	80,456.90
	Ending Balance - Capital	339,877.49
	Total Liabilities and Fund Balance	420,334.39

# Trial Balance - Composite

07:06 PM

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2025 - Jan

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: Fund: FD32807 Penryn Fire

Perform Intercompany Eliminations: No

Perform Interworktag Eliminations: No

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
10010:Cash in Treasury - Unrestricted	2,100,167.65	140,975.95	256,515.87	1,984,627.73
10099:Cash - Conversion	0.00	64,505.14	64,505.14	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	0.00	0.00	0.00	0.00
10441:Due from Other Governments - External System	0.00	0.00	0.00	0.00
20020:Vouchers Payable	(6,832.91)	77,358.25	114,660.57	(44,135.23)
20030:Vouchers DD Payable	0.00	0.00	0.00	0.00
20180:Salaries & Benefits Payable	(26,074.17)	54,366.69	60,438.71	(32,146.19)
20240:Payroll Liabilities	(1,074.68)	600.00	553.92	(1,028.60)
20410:Deferred Inflows Related to Unavailability	0.00	0.00	0.00	0.00
20640:Compensated Leave Balance - Long-Term	0.00	0.00	0.00	0.00
30120:Unassigned Fund Balance	0.00	0.00	0.00	0.00
30121:Fiduciary Net Position	(1,319,125.89)	0.00	0.00	(1,319,125.89)
30310:Committed Fund Balance	(598,412.07)	0.00	0.00	(598,412.07)
40010:Taxes - Current Secured Property	(329,415.28)	0.00	0.00	(329,415.28)
40040:Taxes - Railroad Unitary Property	(348.96)	0.00	0.00	(348.96)
40050:Taxes - Unitary and Op Non-Unitary Property	(7,031.43)	0.00	0.00	(7,031.43)
40060:Taxes - Current Unsecured Property	(12,253.98)	0.00	0.00	(12,253.98)
40090:Taxes - Delinquent Unsecured Property	(111.65)	0.00	0.00	(111.65)
40100:Taxes - Current Supplemental Property	(6,704.77)	0.00	0.00	(6,704.77)
40110:Taxes - Delinquent Supplemental Property	(21.25)	0.00	0.00	(21.25)
40180:Other Taxes	(63,918.21)	0.00	0.00	(63,918.21)
42010:Investment Income	(24,500.65)	2.40	6,662.62	(31,160.87)
44350:State Homeowners Property Tax Relief	(1,553.18)	0.00	0.00	(1,553.18)
46030:Direct Charges	(273,735.41)	0.00	0.00	(273,735.41)
46090:Planning and Engineering Services	(750.00)	0.00	992.70	(1,742.70)
46360:Other Fees and Charges	(70,504.09)	0.00	6,043.24	(76,547.33)
48030:Miscellaneous	(904.55)	0.00	0.00	(904.55)
51010:Salaries and Wages	252,374.01	38,665.48	0.00	291,039.49
51040:Overtime and Call Back	117,338.32	15,211.08	0.00	132,549.40
51210:Retirement	38,592.11	32,264.08	0.00	70,856.19
51220:Payroll Tax	5,573.24	1,080.26	0.00	6,653.50
51270:PERS Pension Expense	219.51	0.00	39.96	179.55
51310:Employee Group Insurance	23,175.74	6,931.42	1,584.34	28,522.82
51360:Workers Comp Insurance	24,517.50	12,258.75	0.00	36,776.25
52030:Clothing and Personal	6,314.57	372.22	0.00	6,686.79
52040:Communication Services Expense	1,843.16	283.98	0.00	2,127.14
52080:Insurance	9,636.00	0.00	0.00	9,636.00
52160:Maintenance	6,047.97	0.00	0.00	6,047.97
52170:Fuels & Lubricants	3,991.37	0.00	0.00	3,991.37
52180:Materials - Buildings & Improvements	5,894.95	482.42	80.32	6,297.05

# Trial Balance - Composite

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Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
52250:Services and Supplies	80.32	0.00	0.00	80.32
52260:Misc Expense	2,896.65	1,611.86	0.00	4,508.51
52330:Other Supplies	4,079.46	17,966.86	0.00	22,046.32
52360:Professional and Special Services - General	110,970.49	47,065.55	0.00	158,036.04
52370:Professional and Special Services - Legal	9,620.00	0.00	0.00	9,620.00
52390:Professional and Special Services - County	3,866.34	0.00	0.00	3,866.34
52510:Commissioner's Fees	1,650.00	150.00	75.00	1,725.00
52785:Training / Education	5,720.00	0.00	0.00	5,720.00
52800:Utilities	8,638.59	0.00	0.00	8,638.59
53190:Taxes and Assessments	65.18	0.00	0.00	65.18
54460:Capital Assets - Other Agencies - Equipment	0.00	0.00	0.00	0.00
59998:Labor Hours Debit	11,809.25	1,746.00	0.00	13,555.25
59999:Labor Hours Credit	(11,809.25)	(1,746.00)	0.00	(13,555.25)
<b>Total</b>	<b>0.00</b>	<b>512,152.39</b>	<b>512,152.39</b>	<b>0.00</b>

# Placer Special Districts Budget to Actuals

07:02 PM  
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Company: CO500 Penryn Fire  
Budget Structure: Special District Budget - Detail Level  
Period: FY2025 - Jan  
Time Period: Current Period YTD  
Cost Center(s): CC81000 Penryn Fire District  
Ignore Commitments: No  
Fund(s): FD32807 Penryn Fire  
Program: PG810000 Penryn Fire

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	(1,296,219.00)	(1,088.19)	0	(531,714.16)	(\$763,416.65)	41.10%
40010:Taxes - Current Secured Property	(599,068.00)	0	0	(329,415.28)	(\$269,652.72)	54.99%
40040:Taxes - Railroad Unitary Property	(634.00)	0	0	(348.96)	(\$285.04)	55.04%
40050:Taxes - Unitary and Op Non-Unitary Property	(12,784.00)	0	0	(7,031.43)	(\$5,752.57)	55.00%
40060:Taxes - Current Unsecured Property	(13,084.00)	0	0	(12,253.98)	(\$830.02)	93.66%
40090:Taxes - Delinquent Unsecured Property	0	0	0	(111.65)	\$111.65	0.00%
40100:Taxes - Current Supplemental Property	(13,848.00)	0	0	(6,704.77)	(\$7,143.23)	48.42%
40110:Taxes - Delinquent Supplemental Property	0	0	0	(21.25)	\$21.25	0.00%
40180:Other Taxes	(114,018.00)	0	0	(63,918.21)	(\$50,099.79)	56.06%
42010:Investment Income	(40,000.00)	0	0	(31,160.87)	(\$8,839.13)	77.90%
44350:State Homeowners Property Tax Relief	(3,026.00)	0	0	(1,553.18)	(\$1,472.82)	51.33%
46030:Direct Charges	(491,257.00)	0	0	0	(\$491,257.00)	0.00%
46090:Planning and Engineering Services	(6,500.00)	0	0	(1,742.70)	(\$4,757.30)	26.81%
46360:Other Fees and Charges	0	(1,088.19)	0	(76,547.33)	\$77,635.52	0.00%
48030:Miscellaneous	(2,000.00)	0	0	(904.55)	(\$1,095.45)	45.23%
Total Expenses	1,408,784.00	0	0	810,731.66	\$598,052.34	57.55%
Total Capital Assets	0	0	0	0.00	\$0.00	0.00%
54460:Capital Assets - Other Agencies - Equipment	0	0	0	0.00	\$0.00	0.00%
Total Expenses ( Non Capital Assets )	1,408,784.00	0	0	810,731.66	\$598,052.34	57.55%
51010:Salaries and Wages	537,859.00	0	0	291,039.49	\$246,819.51	54.11%
51040:Overtime and Call Back	94,500.00	0	0	132,549.40	(\$38,049.40)	140.26%
51110:Other Payroll	26,782.00	0	0	0	\$26,782.00	0.00%
51210:Retirement	76,454.00	0	0	70,856.19	\$5,597.81	92.68%



# Placer Special Districts Budget to Actuals

07:02 PM

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Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
51220:Payroll Tax	16,405.00	0	0	6,653.50	\$9,751.50	40.56%
51270:PERS Pension Expense	0	0	0	179.55	(\$179.55)	0.00%
51310:Employee Group Insurance	75,665.00	0	0	28,522.82	\$47,142.18	37.70%
51360:Workers Comp Insurance	67,357.00	0	0	36,776.25	\$30,580.75	54.60%
52030:Clothing and Personal	32,500.00	0	0	6,686.79	\$25,813.21	20.57%
52040:Communication Services Expense	6,500.00	0	0	2,127.14	\$4,372.86	32.73%
52080:Insurance	21,301.00	0	0	9,636.00	\$11,665.00	45.24%
52160:Maintenance	22,000.00	0	0	6,047.97	\$15,952.03	27.49%
52170:Fuels & Lubricants	20,000.00	0	0	3,991.37	\$16,008.63	19.96%
52180:Materials - Buildings & Improvements	10,000.00	0	0	6,297.05	\$3,702.95	62.97%
52240:Professional / Membership Dues	1,000.00	0	0	0	\$1,000.00	0.00%
52250:Services and Supplies	0	0	0	80.32	(\$80.32)	0.00%
52260:Misc Expense	2,000.00	0	0	4,508.51	(\$2,508.51)	225.43%
52320:Printing	500.00	0	0	0	\$500.00	0.00%
52330:Other Supplies	28,000.00	0	0	22,046.32	\$5,953.68	78.74%
52360:Professional and Special Services - General	217,121.00	0	0	153,145.37	\$63,975.63	70.53%
52370:Professional and Special Services - Legal	10,000.00	0	0	9,620.00	\$380.00	96.20%
52390:Professional and Special Services - County	15,770.00	0	0	3,866.34	\$11,903.66	24.52%
52510:Commissioner's Fees	4,500.00	0	0	1,725.00	\$2,775.00	38.33%
52560:Small Equipment	95,000.00	0	0	0	\$95,000.00	0.00%
52580:Special Department Expense	500.00	0	0	0	\$500.00	0.00%
52785:Training / Education	10,000.00	0	0	5,720.00	\$4,280.00	57.20%
52800:Utilities	17,000.00	0	0	8,638.59	\$8,361.41	50.82%
53190:Taxes and Assessments	70.00	0	0	17.69	\$52.31	25.27%
Facilities and Administration Cost Revenue and Expense	0	0	0	0	0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0	0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0	0.00	0.00%

# Placer Income Statement

07:36 PM

02/13/2025

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Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2025 - Jan

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: FD32807 Penryn Fire

	Current Period Actuals	YTD Actuals	Prior YTD Actuals	Variance	% Variance
		2025-01	2024-01		
<b>Income</b>					
Charges for Services	7,036	352,025	356,458	(349,422.34)	(98.0%)
Taxes	0	419,806	401,769	(401,768.59)	(100.0%)
Intergovernmental Revenue	0	1,553	9,987	(9,986.62)	(100.0%)
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	0	905	(21,594)	21,594.40	(100.0%)
Revenue from Use of Money & Property	0	0	0	0.00	0.0%
Other Financing Sources	0	0	0	0.00	0.0%
Donations	0	0	300	(300.00)	(100.0%)
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	6,660	31,161	20,920	(14,260.01)	(68.2%)
<b>Total Revenue</b>	<b>13,696</b>	<b>805,450</b>	<b>767,839</b>	<b>754,143.16</b>	<b>(98.2%)</b>
<b>Expenses</b>					
Salaries & Employee Benefits	104,787	566,577	432,539	(327,752.50)	(75.8%)
Services and Supplies	67,778	249,027	216,848	(149,070.69)	(68.7%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	65	67	(67.14)	(100.0%)
Capital Asset Transfer (Out)	0	0	0	0.00	0.0%
Other Financing Uses	0	0	0	0.00	0.0%
Imprest Cash Clearing Category	0	0	0	0.00	0.0%
Appropriation for Contingencies Category	0	0	0	0.00	0.0%
Cost Allocation Category	0	0	0	0.00	0.0%
<b>Total Operating Expenses</b>	<b>172,564</b>	<b>815,670</b>	<b>649,455</b>	<b>(476,890.33)</b>	<b>(73.4%)</b>
Intra Fund Transfers	0	0	0	0.00	0.0%
<b>Total Other Income/Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>158,868</b>	<b>10,220</b>	<b>(118,385)</b>	<b>277,252.83</b>	<b>(234.2%)</b>

# Placer Special Districts Budget to Actuals

07:02 PM  
02/13/2025  
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Company: CO500 Penryn Fire  
Budget Structure: Special District Budget - Detail Level  
Period: FY2025 - Jan  
Time Period: Current Period YTD  
Cost Center(s): CC81000 Penryn Fire District  
Ignore Commitments: No  
Fund(s): FD32807 Penryn Fire  
Program: PG810002 Penryn Fire Measure A

Account Set	Budget	Commitments	Obligations	Actuals		Balance	Percentage of Budget
Total Revenue	0	0	0	(273,735.41)		\$273,735.41	0.00%
46030:Direct Charges	0	0	0	(273,735.41)		\$273,735.41	0.00%
Total Expenses	0	0	0	4,938.16		(\$4,938.16)	0.00%
Total Capital Assets	0	0	0	0		0.00	0.00%
Total Expenses ( Non Capital Assets )	0	0	0	4,938.16		(\$4,938.16)	0.00%
52360:Professional and Special Services - General	0	0	0	4,890.67		(\$4,890.67)	0.00%
53190:Taxes and Assessments	0	0	0	47.49		(\$47.49)	0.00%
Facilities and Administration Cost Revenue and Expense	0	0	0	0		0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0		0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0		0.00	0.00%

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Extended Amount: 0

[illegible]

# Trial Balance - Composite

07:06 PM

02/13/2025

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2025 - Jan

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: Fund: FD32808 Penryn Fire Development Fees

Perform Intercompany Eliminations: No

Perform Interworktag Eliminations: No

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
10010:Cash in Treasury - Unrestricted	445,095.31	77,679.28	102,440.20	420,334.39
10030:Cash in Bank	0.00	0.00	0.00	0.00
10099:Cash - Conversion	0.00	51,220.10	51,220.10	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	0.00	0.00	0.00	0.00
20020:Vouchers Payable	0.00	51,220.10	51,220.10	0.00
20060:Sales Tax Payable	0.00	0.00	0.00	0.00
30120:Unassigned Fund Balance	0.00	0.00	0.00	0.00
30121:Fiduciary Net Position	(41,003.56)	0.00	0.00	(41,003.56)
30210:Assigned Fund Balance	(339,877.49)	0.00	0.00	(339,877.49)
42010:Investment Income	(16,280.08)	0.00	1,372.62	(17,652.70)
46360:Other Fees and Charges	0.00	0.00	0.00	0.00
46440:Mitigation Fees	(53,291.44)	0.00	25,086.56	(78,378.00)
48030:Miscellaneous	0.00	0.00	0.00	0.00
52260:Misc Expense	5,357.26	0.00	0.00	5,357.26
53040:Lease Purchase Principal	0.00	34,170.81	0.00	34,170.81
53080:Lease Purchase Interest	0.00	17,049.29	0.00	17,049.29
<b>Total</b>	<b>0.00</b>	<b>231,339.58</b>	<b>231,339.58</b>	<b>0.00</b>

# Placer Special Districts Budget to Actuals

07:02 PM

02/13/2025

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Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2025 - Jan

Time Period: Current Period YTD

Cost Center(s): CC81001 Penryn Fire District Development Fees

Ignore Commitments: No

Fund(s): FD32808 Penryn Fire Development Fees

Program: PG810001 Penryn Fire Development Fees

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	(66,220.00)	0	0	(96,030.70)	\$29,810.70	145.02%
42010:Investment Income	(28,000.00)	0	0	(17,652.70)	(\$10,347.30)	63.05%
46360:Other Fees and Charges	0	0	0	0.00	\$0.00	0.00%
46440:Mitigation Fees	(38,220.00)	0	0	(78,378.00)	\$40,158.00	205.07%
48030:Miscellaneous	0	0	0	0.00	\$0.00	0.00%
Total Expenses	116,220.00	0	0	56,577.36	\$59,642.64	48.68%
Total Capital Assets	50,000.00	0	0	0	\$50,000.00	0.00%
54460:Capital Assets - Other Agencies - Equipment	50,000.00	0	0	0	\$50,000.00	0.00%
Total Expenses ( Non Capital Assets )	66,220.00	0	0	56,577.36	\$9,642.64	85.44%
52260:Misc Expense	15,000.00	0	0	5,357.26	\$9,642.74	35.72%
53040:Lease Purchase Principal	34,171.00	0	0	34,170.81	\$0.19	100.00%
53080:Lease Purchase Interest	17,049.00	0	0	17,049.29	(\$0.29)	100.00%
Facilities and Administration Cost Revenue and Expense	0	0	0	0	0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0	0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0	0.00	0.00%

# Placer Income Statement

07:36 PM  
02/13/2025  
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Company: CO500 Penryn Fire  
Ledger: Actuals  
Period: FY2025 - Jan  
Translation Currency: USD  
Account Translation Rule Set: Placer Translation Rule Set  
Worktags: FD32808 Penryn Fire Development Fees

	Current Period Actuals	YTD Actuals	Prior YTD Actuals	Variance	% Variance
		2025-01	2024-01		
<b>Income</b>					
Charges for Services	25,087	78,378	38,994	(13,907.53)	(35.7%)
Taxes	0	0	0	0.00	0.0%
Intergovernmental Revenue	0	0	0	0.00	0.0%
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	0	0	0	0.00	0.0%
Revenue from Use of Money & Property	0	0	0	0.00	0.0%
Other Financing Sources	0	0	0	0.00	0.0%
Donations	0	0	0	0.00	0.0%
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	1,373	17,653	14,796	(13,423.82)	(90.7%)
<b>Total Revenue</b>	<b>26,459</b>	<b>96,031</b>	<b>53,791</b>	<b>27,331.35</b>	<b>(50.8%)</b>
<b>Expenses</b>					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	0	5,357	5,000	(5,000.00)	(100.0%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	51,220	51,220	51,220	0.00	0.0%
Capital Asset Transfer (Out)	0	0	0	0.00	0.0%
Other Financing Uses	0	0	0	0.00	0.0%
Imprest Cash Clearing Category	0	0	0	0.00	0.0%
Appropriation for Contingencies Category	0	0	0	0.00	0.0%
Cost Allocation Category	0	0	0	0.00	0.0%
<b>Total Operating Expenses</b>	<b>51,220</b>	<b>56,577</b>	<b>56,220</b>	<b>(5,000.00)</b>	<b>(8.9%)</b>
Intra Fund Transfers	0	0	0	0.00	0.0%
<b>Total Other Income/Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>24,761</b>	<b>(39,453)</b>	<b>2,430</b>	<b>22,331.35</b>	<b>919.1%</b>

06:37 PM  
02/13/2025  
Page 1 of 1

Extended Amount: 0

[illegible]



**Penryn Fire General**  
**Check Detail**  
January 16 through February 13, 2025

Num	Date	Name	Memo	Account	Paid Amount
	01/21/2025	Advantage Gear		General Operating Funds	
	01/21/2025		Barsdale-Uniform	52030 Clothing and Personal	-272.95
			Colley-Uniform	52030 Clothing and Personal	-25.69
			Keeler-Uniform	52030 Clothing and Personal	-73.58
TOTAL					-372.22
	01/21/2025	AT&T Inc.		General Operating Funds	
	01/21/2025			52040 Communication Services	-123.02
TOTAL					-123.02
	01/21/2025	AT&T Mobility		General Operating Funds	
	01/21/2025			52040 Communication Services	-160.96
TOTAL					-160.96
	01/21/2025	David Taussig & Ass...		General Operating Funds	
	01/21/2025			52360 Parcel Tax Consultant	-448.05
TOTAL					-448.05
	01/21/2025	FRMS		General Operating Funds	
	01/21/2025			51360 Workers Comp Ins.	-12,258.75
TOTAL					-12,258.75
	01/21/2025	Municipal Emergency...		General Operating Funds	
	01/21/2025		SCBA Repair	52330 Supplies-Equipment	-43.22
TOTAL					-43.22
	01/21/2025	Newcastle Fire Prote...		General Operating Funds	
	01/21/2025		JOA Reimbursement	52260 Miscellaneous	-343.05
			Harris Gases (Oxygen) ...	52330 Supplies-Equipment	-1,195.60
TOTAL					-1,538.65
	01/21/2025	Norris Electric		General Operating Funds	
	01/21/2025		Generator Maintenance	52180 Bldng Materials, Improve	-248.36
TOTAL					-248.36
	01/21/2025	Placer Hills Fire Distri...		General Operating Funds	
	01/21/2025			52360 Administration Contract	-46,067.50
			JOA Reimbursement	52260 Miscellaneous	-1,268.81
TOTAL					-47,336.31
	01/21/2025	Recology Auburn Pla...		General Operating Funds	

**Penryn Fire General**  
**Check Detail**  
January 16 through February 13, 2025

Num	Date	Name	Memo	Account	Paid Amount
	01/21/2025		Jan-March	52180 Bldng Materials, Improve	-234.06
TOTAL					-234.06
	01/29/2025	Ameritas Life Insuran...		General Operating Funds	
	01/29/2025		Length of Service Lum...	51110 457 Plan Implementation	-26,782.19
TOTAL					-26,782.19
	01/29/2025	Larry Shields		General Operating Funds	
	01/29/2025			52580 Commision Reimbursem...	-50.00
TOTAL					-50.00
	01/29/2025	Smith & Newell Acco...		General Operating Funds	
	01/29/2025		Financial Transaction R...	52360 Audit	-550.00
TOTAL					-550.00
	01/29/2025	South Placer Fire Dis...		General Operating Funds	
	01/29/2025		6 Surplussed SCBA's &...	54450 Equipment	-16,728.04
TOTAL					-16,728.04
	01/31/2025	Danielle Hardesty		General Operating Funds	
	01/31/2025			52580 Commision Reimbursem...	-75.00
TOTAL					-75.00
	02/06/2025	Dawson Oil Co.		General Operating Funds	
	02/06/2025			52170 Fuel	-723.59
TOTAL					-723.59
	02/06/2025	Kaiser Foundation He...		General Operating Funds	
	02/06/2025		Employer	51310 Employee Group Insurance	-5,211.96
			Employee	51310 Employee Group Insurance	-1,719.46
TOTAL					-6,931.42
	02/06/2025	Target Solutions		General Operating Funds	
	02/06/2025			52330 Office Supplies	-1,586.00
TOTAL					-1,586.00
	02/06/2025	US Bank		General Operating Funds	
	02/06/2025			52800 Utilities	-911.36
				52330 Office Supplies	-96.50
				52330 Supplies-Equipment	-544.71
TOTAL					-1,552.57

**Penryn Fire General**  
**Check Detail**  
January 16 through February 13, 2025

Num	Date	Name	Memo	Account	Paid Amount
	02/13/2025	Hudson Colley		General Operating Funds	
	02/13/2025		Palisades Strike Team ...	52580 Strike Team Expense	-10,602.47
TOTAL					-10,602.47
	02/13/2025	Larry Shields		General Operating Funds	
	01/29/2025			52580 Commision Reimbursem...	-25.00
TOTAL					-25.00
	02/13/2025	Placer County Clerk-...		General Operating Funds	
	02/13/2025			52580 Precinct Elections	-500.00
TOTAL					-500.00
	02/13/2025	Placer Hills Fire Distri...		General Operating Funds	
	02/13/2025			52160 Maintenance - vehicles	-3,197.32
TOTAL					-3,197.32
	02/13/2025	Samuel Abeyta		General Operating Funds	
	02/13/2025		Palisades Strike Team ...	52580 Strike Team Expense	-10,604.47
TOTAL					-10,604.47
	02/13/2025	Sean Hanratty		General Operating Funds	
	02/13/2025		Palisades Strike Team ...	52580 Strike Team Expense	-10,602.47
TOTAL					-10,602.47

# JOA REIMBURSEMENT

## PLACER HILLS JULY - SEPT 2024

PAID STATUS

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Miller	Engine 84	07/20/2024 08:00	07/21/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Miller	Engine 84	07/21/2024 08:00	07/22/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Hodsdon	Engine 84	08/14/2024 09:30	08/15/2024 08:00	22.5	\$ 25.34	\$ 38.01	\$ 855.23	\$ 12.40	\$ 96.81	\$ 964.44
Garrison	Engine 84	08/21/2024 08:00	08/22/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	\$ 1,028.73
Gordon	Engine 86	07/01/2024 08:00	07/02/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Keeler	Engine 86	07/04/2024 08:00	07/05/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	\$ 1,028.73
Gordon	Engine 86	07/16/2024 08:00	07/17/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Keeler	Engine 86	07/17/2024 08:00	07/18/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	\$ 1,028.73

Total: \$ 8,592.65 PD 10/2024

## PLACER HILLS OCT - DEC 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 86	12/08/2024 08:00	12/09/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Engine 86	12/20/2024 09:00	12/21/2024 08:00	23	\$ 27.97	\$ 41.96	\$ 964.97	\$ 13.99	\$ 109.23	\$ 1,088.19

Total: \$ 2,223.69 PD 01/2025

## FORESTHILL JULY - SEPT 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 90	07/01/2024 00:00	07/01/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Engine 90	07/13/2024 08:00	07/14/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Engine 90	07/19/2024 08:00	07/20/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Engine 90	08/29/2024 08:00	08/30/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Keeler	Engine 90	09/06/2024 16:00	09/07/2024 08:00	16	\$ 25.34	\$ 38.01	\$ 608.16	\$ 8.82	\$ 68.84	\$ 685.82
Gordon	Engine 90	09/22/2024 20:00	09/23/2024 08:00	12	\$ 27.97	\$ 41.96	\$ 503.46	\$ 7.30	\$ 56.99	\$ 567.75
Gordon	Engine 90	09/23/2024 08:00	09/24/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Medic 88	07/22/2024 15:30	07/23/2024 08:00	16.5	\$ 27.97	\$ 41.96	\$ 692.26	\$ 10.04	\$ 78.36	\$ 780.66
Gordon	Medic 88	07/23/2024 08:00	07/24/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Medic 88	08/15/2024 08:00	08/16/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Medic 88	08/28/2024 08:00	08/29/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Medic 88	08/30/2024 08:00	08/31/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Medic 88	09/04/2024 08:00	09/05/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Medic 88	09/05/2024 11:00	09/06/2024 08:00	21	\$ 27.97	\$ 41.96	\$ 881.06	\$ 12.78	\$ 99.74	\$ 993.57
Gordon	Medic 88	09/26/2024 08:00	09/27/2024 08:00	18.5	\$ 27.97	\$ 41.96	\$ 776.17	\$ 11.25	\$ 87.86	\$ 875.28
Gordon	Medic 88	09/28/2024 08:00	09/29/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50

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Total: \$ 16,393.62 PD 10/2024

**FORESTHILL OCT - DEC 2024**

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 90	10/04/2024 08:00	10/05/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	1,135.50
Keeler	Medic 88	10/07/2024 08:00	10/08/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	1,028.73
Keeler	Engine 90	10/09/2024 08:00	10/10/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	1,028.73
Keeler	Engine 90	10/14/2024 08:00	10/15/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	1,028.73
Keeler	Medic 88	10/25/2024 08:00	10/26/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	1,028.73
Gordon	Engine 90	10/29/2024 17:30	10/30/2024 08:00	14.5	\$ 27.97	\$ 41.96	\$ 608.35	\$ 8.82	\$ 68.86	686.03
Miller	Engine 90	11/03/2024 08:00	11/04/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	1,135.50
Gordon	Medic 88	11/27/2024 08:00	11/28/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	1,135.50

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Total: \$ 6,043.24 PD 01/2025

STRIKE TEAM / PREPOSITIONING

PENRYN STRIKE TEAM - PREPOSITIONING

Incident	Equipment	Depart date	Return date	Hours	Personnel	Equipment	Admin	Expenses	Total	Staffing	Paid Status
ABH	B38	7/25/2024	8/31/2024	144	18,809.28	22,570.56	4,137.98		45,517.82	3 RYN	PD 11/2024
Actual cost of staffing for ABH									(16,940.04)		
Palisades	E41	1/8/2025	1/18/2025	254.5	21,204.94	-	2,120.49		23,325.43	2 RYN	
	E84	1/8/2025	1/18/2025	254.5	10,602.47	-	1,060.25		11,662.72	1 RYN	
Actual cost of staffing for Palisades ***Estimate Only***									(31,807.41)		
Total FY 2024/2025									31,758.52		



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

**RESOLUTION NO. 2025-02**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE PENRYN FIRE PROTECTION DISTRICT  
ADOPTING AN ANNUAL FEE REPORT AND CAPITAL IMPROVEMENT PLAN TO UPDATE THE  
FIRE FACILITIES IMPACT AND MITIGATION FEE SCHEDULE**

**WHEREAS**, the Placer County Board of Supervisors approved the Penryn Fire Protection District Fire Facilities Impact Fee (Impact Fee) based on the 2023 Nexus Fee Study on June 16, 2024, pursuant to Placer County Code section 15.36.101 and the Mitigation Fee Act; *and*

**WHEREAS**, the 2023 Nexus Fee Study authorized annual adjustments to the Impact Fee based on the applicable Construction Cost Index (CCI) in the Engineering News Record; *and*

**WHEREAS**, consistent with the Mitigation Fee Act (Gov. Code, sections 66000, et seq.) and Placer County Code, the Penryn Fire Protection District has prepared an Annual Mitigation Fee Review and Report for 2024/2025 (Annual Report) and Capital Improvement Plan (CIP); *and*

**WHEREAS**, the Board of Directors of the Penryn Fire Protection District has reviewed and considered the Annual Report and CIP at a duly noticed public hearing; *and*

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of the Penryn Fire Protection District does hereby adopt the Annual Report and CIP, which support a new 2024/2025 fee of \$2.01 per square foot for new construction, including residential, retail, office, industrial, and agriculture building space as well as to additions to existing buildings which requires the issuance of a permit or approval from the County of Placer.

**BE IT FURTHER RESOLVED**, this adjustment reflects an adjustment of 9.4% over the prior year based on the average of the Construction Cost Index (CCI) of the San Francisco area as reported in the Engineering News Record (ENR) as reported by CA Department of General Services (DGS) from January 1 through December 31, 2023.

**BE IT FURTHER RESOLVED**, the above fee shall be imposed sixty (60) days after the approval by the Placer County Board of Supervisors.

**APPROVED, PASSED AND ADOPTED** at a regular meeting of the Governing Board of the Penryn Fire Protection District at Penryn, California on February 17, 2025, by the following vote:

AYES:

NOES:

ABSENT:

APPROVED:

\_\_\_\_\_  
Cheryl Hotaling, Board Chair

ATTEST: \_\_\_\_\_  
Larry Shields, Secretary

# **PENRYN FIRE PROTECTION DISTRICT**



## **CAPITAL IMPROVEMENT PLAN (CIP)**

## **AND MITIGATION FEE REVIEW AND REPORT 2024**



## **Overview**

The Capital Improvement Plan (CIP) is considered a planning process for the Penryn Fire Protection District. This plan attempts to identify the capital needs of the organization not only the immediate needs but also seeks to identify longer-term capital needs. In general, the CIP is a planning document that is updated annually through the budget process and subject to change as the needs of the organization and community become more defined and projects move along in their respective planning and budgeting processes. The use of a CIP provides for considerable advance project identification, planning, evaluation, scope, definition, design, public discussion, cost estimating, and financial planning.

Objectives used to develop the CIP include:

- To preserve and improve the infrastructure of the organization through capital asset procurement in a sustainable manner.
- To maximize the useful life of capital investments by scheduling major renovations, modifications, and procurement at the appropriate time.
- To identify and examine current and future infrastructure and equipment needs and establish priorities among projects so that available resources are used to the best advantage; and
- To improve financial planning and stability by comparing needs with resources, estimating future funding issues, and identifying potential fiscal implications.

This plan will serve several specific purposes such as a guide for the District Board and its administration towards current and future capital improvement needs, informs the district's personnel, the community, business, and other interested parties about the capital needs of the district and the projected costs of those needs, and identifies financial decisions, allocations, and needs over a prescribed period of time whether funding is available or not.

## **The Fire District**

The Fire Protection District provides all hazard services to the communities of Penryn and portions of the Town of Loomis in Placer County. The district's jurisdiction includes over 11 square miles of rural and suburban area and provides emergency medical services (EMS), fire response and suppression, fire prevention inspections, code enforcement, fire investigation, rescue operations, vehicle extrication, hazardous materials response, fire district administration, staff training, public education, and participates in the California Master Mutual Aid System through the Office of Emergency Services (OES) Fire & Rescue Branch.

Recommended standards for fire protection and emergency medical services are issued by the National Fire Protection Association (NFPA) and often considered industry standards. In addition are the Public Protection Classification Surveys performed by the Insurance Services Office (ISO) for the insurance industry. These surveys have a direct bearing on the premiums charged by companies for fire insurance. A major area of importance of these surveys include apparatus, equipment, and facilities.

### **Capital Improvement Components**

Capital improvement components contain, but not limited to the following:

Apparatus: Purchase and replacement of Type I Engines, Type III Engines; rescue vehicles, water tenders, command vehicles, utility vehicles, and support vehicles.

Major Equipment: Purchase and or replacement of personal protective equipment (PPEs), self-contained breathing apparatus (SCBAs), rescue tools, life support equipment, fire hose, communications equipment, information technology related devices and hardware, and small/portable equipment.

Facilities: New construction, renovation, and or replacement of fire stations, vehicle maintenance facilities, training facilities (both didactic classrooms and manipulative drill ground buildings and props), and administrative and support offices.

Property acquisition may also be considered a capital purchase to serve future needs of the fire district.

### **Capital Acquisitions Apparatus**

The Fire District has established some standard apparatus and equipment depreciation and replacement schedules. Primary funding is now provided through general funds, loans, mitigation fees, and or through grants.

Type I Engine Replacement Recommendations: Continue to follow and implement an apparatus replacement schedule of 15 years of frontline service for all Type I firefighting apparatus, with a minimum of 5 years reserve service before consideration of decommissioning the apparatus. Apparatus refurbishment may also be a consideration.

Type III Engine Replacement Recommendations: Continue to follow and implement an apparatus replacement schedule of 20 years of frontline service for all Type III firefighting apparatus. Apparatus refurbishment may also be a consideration.

Water Tender Replacement Recommendations: Continue to follow and implement an apparatus replacement schedule of 25 years of frontline service for all Water Tender apparatus. Apparatus refurbishment may also be a consideration.

Light Duty Vehicle Replacement Recommendations: It is recommended that light vehicles should be considered for a replacement of 10 years for Command Vehicles and utility vehicles (due to intense, high mileage use).

Specialized Apparatus and Vehicles Recommendations: Specialized vehicles such as air units, rescues, and ATV units are recommended to be replaced as needs of the Fire District determine and based on the type of use and condition of such unit(s). Typical replacement may occur between 15 and 25 years. Refurbishment may also be a consideration.

See Attachment for District Capital Replacement Schedule

### **Capital Acquisitions Major Equipment**

This section discusses the replacement of major equipment in the on-going business of fire, rescue, and EMS service delivery by the Fire District. It includes personal protective equipment (PPE) turnout gear, self-contained breathing apparatus (SCBA), rescue extrication tools, life support cardiac monitoring/intervention equipment, fire hose, small equipment, radios, and information technology related devices. While some items may not be considered a capital asset by policy, they are included as a way of presenting ongoing equipment needs.

**Personal Protective Equipment (PPE):** PPE's are recommended to be replaced every 5 years, or when such turnout gear has met its life expectancy, or whenever the equipment is damaged beyond repair or fails an inspection. Wildland gear are recommend to be replaced between 3-5 years or has met its life expectancy, or whenever the equipment is damaged beyond repair or fails an inspection.

**Fire Hose and Nozzles:** The National Fire Protection Association's (NFPA) Standard-1962 calls for annual hose testing and allows for keeping hose as long as it passes the annual service test. However, a generally accepted practice is to remove hose from service after 20 years, as recommended by the NFPA in Standard-1962 (2008 Edition), Annex A.7.1., which states "While all users should establish their own retirement schedule, fire departments should give careful consideration to a 10-year maximum service life under normal operating conditions."

**Rescue Tools:** Hydraulic rescue tools are mission critical equipment for delivering service. These units should be replaced every 10 years depending on advances in technology and the cost of maintenance and repairs to each unit. "Jaws" that have been purchased and used in the last 5-10 years can have a life expectancy of up to 20 years.

**EMS Equipment:** The defibrillators and CPR Lucas devices are an integral part of the EMS delivery the Fire District provides. These units are recommended to be replaced every 15 years depending on advances in technology and the cost of maintenance and repairs to each unit.

**Self-Contained Breathing Apparatus (SCBA):** All SCBA cylinders require periodic hydrostatic testing as required by 49 CFR 180.205. Wrapped carbon fiber cylinders should be tested every five years and have a 15- year service life. Therefore the life expectancy of a SCBA is 15 years and the recommended replacement schedule.

**Communication Equipment:** Communication equipment such as radios, tablets, and pagers are ever changing due to new technology and need to be replaced when such technology no longer supports the Fire District mission. As new technology advances communication equipment need to adapt to the environment to ensure the safest and most efficient means for personnel to perform in the field.

See Attachment for District Capital Replacement Schedule

### **Capital Acquisitions Facilities**

- Capital improvements and investments in facilities can represent some of the largest expenditures of a Capital Improvement Plan, especially if new fire facilities are contemplated. The following is the list of facilities within the Fire District and estimated replacement values and future long term capital improvements.

### **Penryn Fire Protection District Facilities**

Fire Station #38, 7206 Church St., Penryn CA.

<b>Fire District Facilities</b>	<b>Facility Type</b>	<b>Replacement Cost</b>
Fire Station #38	Fire Station	\$6,000,000.00
<b>Total</b>		\$6,000,000.00

### **Future Long Term Capital Improvements: Facilities**

<b>Facility</b>	<b>Description</b>	<b>Status</b>	<b>Estimated Costs</b>
Station #38	Renovation, add adequate dorm facilities	Renovate/addition to include adequate dorm (sleeping) quarters for personnel and enclose 1 apparatus bay. Conduct needs assessment and cost analysis, identify funding sources. Schedule-TBD Unfunded Project	\$1,200,000.00

### **Funding Sources for Capital Improvement**

Sources for capital improvements derive from a number of sources. Funds are generated through local property tax allotment, assessments, fees, charges for services, and outside funding such as grants and loans. The availability of funds fluctuates on a number of factors including assessed property values, employee costs, consultants and service contracts, insurance costs, and general economic cost increases. Other funding sources for capital purchases may include:

General Fund. General funds are monies collected from property tax apportionment, fees for services, assessments, and other revenue generation in relation to services provided. Unless designated, general funds are spent on the operations of the organization, including capital expenditures.

Loan Financing. Loan financing is generated through the borrowing of funds (principal) at a cost (interest) through a financial institute and or governmental agency and can include the sale of municipal bonds. Loans are typically used for specific one-time capital purchases.

Grant Funding. Grant funding is made available for capital purchases primarily through the Federal Emergency Management Agency (FEMA) through the Assistance to Firefighter's Grants (AFG). This program is offered on a national level and is extremely competitive throughout the United States Fire Service.

Mitigation and Facility Impact Fees. These fees derive from development within the fire district and are intended to off-set impacts development may have on the fire district in providing services. These fees may be restrictive in what they can be used for regarding capital projects.

## **Review and Reporting of Fire Facility Impact and Mitigation Fees.**

The Fire District, under Government Code § 66000 *et. seq.*, is allowed to collect fees from new development to offset the impacts on local services. This is known as the Fire Facilities Impact and Mitigation Fee. The fee is collected on all new construction including additions and is applied towards capital expenditures such as fire facilities, apparatus, and firefighting equipment to meet future service demands of the Fire District.

The most important part of AB 1600 is the requirement for findings that connect any impact stemming from a development project to the type and amount of the fee imposed or what is commonly referred to as the “Nexus” requirement. Government Code Section 66001 states that in any action “establishing, increasing, or imposing a fee as a condition of approval of a development project,” the local agency shall do all of the following:

- 1) Identify the purpose of the fee.
- 2) Identify how the fee is to be used. If the use is for financing public facilities, the facilities shall be identified.
- 3) Determine how a reasonable relationship exists between the fee's use and the type of development project on which the fee is imposed.
- 4) Determine how a reasonable relationship exists between the need for the public facility and the type of development project on which the fee is imposed.
- 5) Determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

### **Purpose of the Fee**

The purpose of this development impact fee is to ensure that new development within the District pays its proportionate share of the capital investments to be made by the District along with its share of future capital costs, which are necessary to provide fire protection, fire suppression and other fire safety services adequate to accommodate a growing service population. The District is prudent in requiring that new development will not burden existing property owners with the cost of public facilities required to accommodate growth. The District can further this objective through the imposition of development impact fees. The purpose of the development impact fee is to implement this policy by providing a funding source from new development for capital improvements to serve that development. The fee helps to ensure that the level of service is maintained as new development offsets the increased costs of providing service as growth occurs.

### **Use of the Fee**

The development impact fee will fund new construction of fire stations, apparatus, vehicles, and capital equipment needed to serve new development. All facilities and capital equipment will be located within the boundaries of the District. As identified in the Capital Improvement Plan, these facilities include:

- ◆ land for new fire stations
- ◆ fire station construction or expansion
- ◆ fire apparatus acquisition
- ◆ vehicle acquisition
- ◆ capital equipment acquisition
- ◆ financing costs associated with the above listed capital expenditures

#### Benefit Relationship

The Fire District will restrict fee revenues to the acquisition of land, construction/reconstruction/expansion of buildings, and purchase of apparatus, vehicles and capital equipment, and related financing costs to serve new development. Fire facilities and capital equipment funded by the fee will further the District-wide network of services accessible to the additional residences and businesses associated with new development. Thus, there is a reasonable relationship between the use of fee revenues and the residential and non-residential types of new development that will pay the fee.

#### Burden Relationship

The purpose of assessing an impact fee is to provide the capital resources necessary to sustain a constant level of service for fire protection, emergency medical response, rescue and extrication, containment and mitigation of hazardous materials exposure, and other life safety services that is required of a growing service population. Based on the District's historical experience in responding to calls for service among the varying types of development in its boundaries, it is appropriate to assess the fee on a uniform basis in order to share the costs on a pro rata basis among existing and new development. Thus, there is a reasonable relationship between the use of the fee and the type of development served by the capital resources funded by the fee.

#### Proportionality

The reasonable proportionality relationship can be established by identifying the facility costs attributable to future development, then establishing fee rates that allocate those costs in proportion to the demands created by each type of development project. The fee apportions costs between the existing population and new development in a manner proportional to their contribution of the need for that facility. Further, fees are imposed based on building size as measured by habitable and enclosed square feet of each building.

The Fire District utilizes the services of a consultant to perform a "nexus" study. This study is intended to update the development impact fee imposed by the District. This report summarizes an analysis of the need for fire facilities and equipment to accommodate new development within the District's boundaries and documents a reasonable relationship between new development, the fee, and the facilities and capital equipment to be funded.

The study updates the development impact fee based on the current values of all fire equipment and facilities necessary to protect current residents at current service levels. This fee is translated into a per square foot cost that is imposed on any new construction which may occur. Impact fees

paid will allow for the District to provide the necessary facilities, vehicles, and equipment necessary to maintain current service levels.

The nexus study for this district was approved by the Placer County Board of Supervisors on June 16, 2024. The Mitigation Fee Act requires this fee review and study every 5-7 years.

Placer County has and will continue to experience growth. Consequently, local fire districts are faced with the challenge of providing service to an expanding customer base with limited resources for upgrading the infrastructure necessary to accommodate such expansion. The Fire District too faces the challenge of providing fire facilities and services to service new development within its boundaries. The impact fees collected as a result of new construction provides a funding source for the construction of fire facilities and purchase of vehicles and equipment necessary for this purpose.

This fee can be adjusted annually using the Construction Cost Index (CCI) of the San Francisco area (applies to the Sacramento area) as reported in the Engineering News-Record (ENR) and is approved for use as an annual cost escalator to be applied to the fee.

For the 2023 calendar year, January 1 through December 31, the CCI indicated a 9.4% average increase in construction costs. It is recommended this construction cost increase of 9.4% be used as the basis to increase the Fire Facilities Impact and Mitigation Fee.

Current and Proposed Fee Schedule:

Construction Type	Current Fee	Proposed Fee
Residential	\$1.84 per sq. foot	\$2.01 per sq. foot
Retail	\$1.84 per sq. foot	\$2.01 per sq. foot
Office	\$1.84 per sq. foot	\$2.01 per sq. foot
Industrial	\$1.84 per sq. foot	\$2.01 per sq. foot
Agriculture	\$1.84 per sq. foot	\$2.01 per sq. foot



## Penryn Fire Protection District Annual Mitigation Fee Reporting for FY 23/24

	FY 22/23	FY 23/24	Budgeted 24/25
<b>Revenue</b>			
Mitigation Fees	68,573	54,070	38,220
Investment Interest	13,851	26,938	28,000
Sale of Capital Asset		26,300	
Operating Transfer In		108,535	
Motion Pro Donation	3,677		
<b>Total Revenue</b>	<b>86,100</b>	<b>215,843</b>	<b>66,220</b>
<b>Expense</b>			
Type 1 Engine	51,220	51,220	51,220
Buildings and Improvements			
Fixed Assets-Equipment		19,111	15,000
<b>Total Expense</b>	<b>51,220</b>	<b>70,331</b>	<b>66,220</b>
<b>Net Revenue</b>	<b>34,880</b>	<b>145,512</b>	<b>0</b>
Beginning Balance	759,024	793,904	939,416
Ending Balance	793,904	939,416	939,416

The Penryn Fire Protection District shows a current mitigation fee balance of \$939,416 and FY 23/24 mitigation fee revenues of \$215,843 with expenditures of \$70,331. FY 24/25 projected expenditures are \$66,220 with estimated revenues of \$66,220 with a mitigation fee balance of \$939,416.

### Current Capital Funding Obligations

Type 1 Engine Loan- \$51,220.10/Year. Last Payment FY 32/33

The Penryn Fire Protection District has been transferring operating funds into the mitigation fund in anticipation of the purchase of a new Type 3 engine. The intent of the Board is to fully fund this purchase without loan obligation.





January 17, 2025

**COMMISSIONERS**

Cindy Gustafson  
*Chair  
(County)*

Joshua Alpine  
*Vice Chair  
(Special District)*

Trinity Burruss  
*(City)*

Whitney Eklund  
*(City)*

Shanti Landon  
*(County)*

Susan Rohan  
*(Public)*

Vacant  
*(Special District)*

**ALTERNATE  
COMMISSIONERS**

David Bass  
*(City)*

Anthony DeMattei  
*(County)*

Judy Friedman  
*(Special District)*

Cherri Spriggs  
*(Public)*

Stephanie  
Youngblood  
*(City)*

**COUNSEL**

Michael Walker  
*General Counsel*

**STAFF**

Michelle McIntyre  
*Executive Officer*

Amanda Ross  
*Acting Assistant  
Executive Officer*

Amy Engle  
*Commission Clerk*

Presiding Officer  
Independent Special Districts of Placer County

Subject: **Call for Nominations to Fill Vacant Seat on LAFCO**

Dear Presiding Officer,

I hope this letter finds you well. I am writing to inform you that the Placer County Local Agency Formation Commission (LAFCO) currently has one vacant voting member seat representing independent special districts. I am pleased to invite each board presiding officer (Board Chair) to nominate a candidate to fill this vacancy. You may nominate any director —yourself included— currently serving on an independent special district board. The selected candidate will serve the remaining term of the vacant seat, which ends in May 2026.

To ensure the validity of your nomination, please adhere to the guidelines outlined below:

➤ **Presiding Officer Signature:** You, the presiding officer of your special district, must sign the nomination form. (The nomination does not require action by the full board at a district meeting.)

➤ **Delegation of Authority:** *If* the presiding officer has delegated the authority to nominate a candidate to another director on the District Board, a copy of the relevant meeting minutes or minute order documenting this delegation must be included.

➤ **Nomination Period:** begins today, January 17, 2025, and will close on **Thursday, February 27, 2025, at 4:00 PM.**

Nominations must be submitted via email using the attached nomination form. Each nominee should also include a one-page statement of qualifications and the nomination form. Please be aware that nominations received after the deadline will not be accepted.

**Call for Nominations to Fill Vacant Seat on LAFCO**

January 17, 2025

Once the nomination period concludes, LAFCO staff will email ballots, statements of qualifications, and voting instructions to each district.

If you have any questions or need further assistance, please do not hesitate to contact LAFCO staff at (530) 889-4097 or [lafco@placer.ca.gov](mailto:lafco@placer.ca.gov). Thank you for your attention to this important matter, and I look forward to your participation.

Sincerely,

*Michelle McIntyre*

Michelle McIntyre, Executive Officer  
**Placer LAFCO**



## Placer County Independent Special District Selection Committee

### Nomination Form

#### Regular Voting Member

Please use this form to nominate a director on a Placer County Independent Special District board to run for the upcoming vacant regular voting member seat on the LAFCO Commission.

Nominee's Name	Position of Nominee	Originating District

Name of Nominating District: \_\_\_\_\_

Printed Name of Presiding Officer: \_\_\_\_\_

Signature of Presiding Officer: \_\_\_\_\_

(Signature Required)<sup>1</sup>

- ☐ Minutes Attached (Optional)  
☐ Statement of Qualifications Attached

Please email completed nomination forms to [lafco@placer.ca.gov](mailto:lafco@placer.ca.gov)

by **Thursday, February 27, 2025, at 4 PM**

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<sup>1</sup> The nominating district's presiding officer must sign this form unless the district's board has delegated authority to another person to nominate a director on behalf of the district. If this form is signed by such a delegee, please include the district's meeting minutes or minute order evidencing the delegation.



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

**RESOLUTION NO. 2025-03**

**A RESOLUTION APPROVING A FUNDS TRANSFER OF \$339,877.49 FROM  
MITIGATION ASSIGNED FUND BALANCE TO MITIGATION FIDUCIARY NET POSITION**

**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 Protection District approves a transfer of \$339,877.49 from mitigation assigned fund balance to mitigation fiduciary net position, 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 transfer.

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

AYES

NOES:

ABSENT:

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Cheryl Hotaling, Chair

ATTEST:

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Larry Shields, District Secretary

# Trial Balance - Composite

07:06 PM

02/13/2025

Page 1 of 1

Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2025 - Jan

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: Fund: FD32808 Penryn Fire Development Fees

Perform Intercompany Eliminations: No

Perform Interworktag Eliminations: No

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
10010:Cash in Treasury - Unrestricted	445,095.31	77,679.28	102,440.20	420,334.39
10030:Cash in Bank	0.00	0.00	0.00	0.00
10099:Cash - Conversion	0.00	51,220.10	51,220.10	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	0.00	0.00	0.00	0.00
20020:Vouchers Payable	0.00	51,220.10	51,220.10	0.00
20060:Sales Tax Payable	0.00	0.00	0.00	0.00
30120:Unassigned Fund Balance	0.00	0.00	0.00	0.00
30121:Fiduciary Net Position	(41,003.56)	0.00	0.00	(41,003.56)
30210:Assigned Fund Balance	(339,877.49)	0.00	0.00	(339,877.49)
42010:Investment Income	(16,280.08)	0.00	1,372.62	(17,652.70)
46360:Other Fees and Charges	0.00	0.00	0.00	0.00
46440:Mitigation Fees	(53,291.44)	0.00	25,086.56	(78,378.00)
48030:Miscellaneous	0.00	0.00	0.00	0.00
52260:Misc Expense	5,357.26	0.00	0.00	5,357.26
53040:Lease Purchase Principal	0.00	34,170.81	0.00	34,170.81
53080:Lease Purchase Interest	0.00	17,049.29	0.00	17,049.29
<b>Total</b>	<b>0.00</b>	<b>231,339.58</b>	<b>231,339.58</b>	<b>0.00</b>