



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

RESOLUTION NO. 2026-08

**A RESOLUTION AMENDING THE OPERATING BUDGET FOR FISCAL YEAR 2026-2027 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;

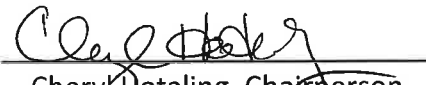
NOW THEREFORE BE IT RESOLVED, that the Board of Directors of the Penryn Fire Protection District authorize and direct the Placer County Auditor-Controller to make the necessary amendments to the operating budget for Fiscal Year 2026-2027.

PASSED AND ADOPTED by the Board of Directors of the Penryn Fire Protection District this twenty-first day of September 2026, by the following vote on roll call:

AYES HARDESTY, HEIMLICH, MONTANA, SHIELDS, VERDUGO

NOES: 0

ABSENT: 0


Cheryl Hotaling, Chairperson

ATTEST:

Larry Shields, District Secretary

Penryn Fire Protection District

Final Operating Budget FY 26-27 Draft

Actual FY 25-26	Amended FY 25-26	Preliminary FY 26-27	Final FY 26-27
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Revenue

Taxes

40010 Current Secured	627,421	629,094	660,549	661,145	County provided
40020 Property tax impounds	0	0	0	0	
40040 Railroad Unitary Property	715	715	751	781	County provided
40050 Unitary and Non-Unitary	14,474	14,474	15,198	15,599	County provided
40060 Current Unsecured	13,435	13,789	14,478	16,656	County provided
40070 Delinquent Secured Prop	-15	0	0	0	
40090 Delinquent Unsecured	256	0	0	0	
40100 Current Supplemental	16,106	13,724	14,410	16,416	County provided
40110 Delinquent Supplemental	27	0	0	0	
40180 Special Tax Measure C	115,401	114,768	115,401	115,401	Consultant provided
42010 Investment Income	77,319	69,000	65,000	65,000	
44350 State Homeowners Relief	3,061	3,001	3,151	2,982	County provided
46030 Direct Charges Measure A	517,676	513,530	538,318	538,318	Consultant provided

Total Taxes	1,385,877	1,372,095	1,427,256	1,432,299	
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44040 State Match/Grants	0	0			
45010 Aid from Other Agencies	0	0			
46090 Fire Code Inspections	8,750	8,750	4,500	4,500	
46360 JOA reimbursements	29,867	29,870			
46360 Fire Services - Strike Team	185,466	185,470			
47010 Donations	350	0			
48030 Miscellaneous	422	500	2,000	2,000	
49030 Proceeds from Sale of Capital Assets	13,500	13,500			

Total Revenue	1,624,232	1,610,185	1,433,756	1,438,799	
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Expense

Operations

52030 Clothing and Personal	30,781	43,100	28,050	36,875	Intern, uniform (bulk & uniform), turnouts (2 carryover for FY25/26)
52040 Communication Services	4,236	5,000	6,000	6,000	
52080 Insurance Liability	23,347	23,350	24,300	24,300	JPRIMA
52160 Maintenance - vehicles	15,322	22,000	27,200	27,200	Preventative, repair, tires
Total 52160 Maintenance - vehicles	15,322	22,000	27,200	27,200	
52170 Fuel	6,154	15,000	18,000	18,000	Est increases
52180 Bldng Materials, Improve	8,162	7,200	7,000	7,000	Driveway-rock, repairs
52240 Membership Dues	1,200	1,200	1,200	1,200	Gym membership
52260 Miscellaneous	7,823	8,500	3,000	3,000	Intern on-boarding, misc expenses
52320 Printing	119	500			
52330 Other Supplies					
52330 Office Supplies/Software	8,503	6,800			
Office			1,200	1,200	
Pub Ed			700	700	
Tablet Command			2,700	2,700	

Penryn Fire Protection District

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	Actual FY 25-26	Amended FY 25-26	Preliminary FY 26-27	Final FY 26-27	
Active 911			200	200	
Vector Solutions			1,650	1,650	
Go Daddy			500	500	
52330 Supplies-Equipment	9,242	22,900			
Station Supplies			2,765	2,765	
Communications			5,346	13,846	Incl replacement radios
EMS			3,920	3,920	
Hose			200	200	
Tools			3,400	3,400	
Total 52330 Other Supplies	17,745	29,700	22,581	31,081	
52360 Professional Services					
52360 Equip Maint & Servicing	0	0	6,800	6,800	Generator, A/C, Flow Test, Pump, Ladder. Extrication. Exting
52360 Health Services			9,000	9,000	Staff Physicals
52360 Administration Contract	184,270	184,270	46,068	92,135	Admin agreement extension
52360 Audit	6,435	6,435	6,615	6,615	Per agreement
52360 County Collection Charges	6,263	6,283	6,537	6,537	1% of A & C
52360 LAFCO dues	1,770	1,927	1,702	1,670	County provided
52360 Parcel Tax Consultant	1,985	8,500	8,500	8,500	Per agreement
52360 SB 2557 Collection costs	11,093	11,093	11,648	11,382	County provided
Total 52360 Professional Services	211,816	218,508	96,870	142,639	
52370 Legal Services	301	2,000	5,000	5,000	
52390 County Services					
52390 Services payroll/dispatch	7,128	7,128	7,850	7,850	County MOU
52390 Professional Svcs. 457		0	0	0	
Total 52390 County Services	7,128	7,128	7,850	7,850	
52490 Special Contributions	0	0			
52510 Commissioner's Fees	2,700	4,500	4,500	4,500	
52560 Fire Rescue Supplies	7,848	10,500			
52580 Special District Expense					
52580 Precinct Elections		0	4,000	500	Per elections dept
52580 Strike Team Expense	20,401	20,401			
Total 52580 Special District Expense	20,401	20,401	4,000	500	
52785 Training	3,265	4,000	3,900	3,900	
52800 Utilities	17,030	22,000	22,000	22,000	
53190 Taxes & Assessments	67	70	70	70	
54450 Equipment	0	88,000	50,000	50,000	
Total Operations	385,446	532,657	358,721	418,315	
Total Expense	385,446	532,657	358,721	418,315	
Payroll Expenses					
51010 Salaries and Wages	511,759	551,291	576,552	576,552	
51040 Overtime and Call Back	198,627	185,000	115,769	115,769	
51110 Def Compensation	2,750	4,000	4,000	4,000	

Penryn Fire Protection District

Final Operating Budget FY 26-27 Draft

	Actual FY 25-26	Amended FY 25-26	Preliminary FY 26-27	Final FY 26-27	
51210 CalPERS	73,393	77,181	80,198	82,850	Adj for FY26/27 % increase
51220 Payroll Taxes	10,663	16,814	17,585	17,585	
51270 PERS Pension Expense	-169	850	850	850	
51310 Employee Group Insurance	75,090	97,825	81,018	81,018	
51360 Workers Comp Ins.	79,108	79,108	78,883	78,883	
51370 Comp for Absence	0	0			
Total Payroll Expenses	951,222	1,012,069	954,855	957,507	
Total Expense	1,336,668	1,544,726	1,313,576	1,375,822	
Net Income	287,564	65,459	120,181	62,977	
 Beginning Fund Balance	 2,008,081	 2,008,081	 2,295,645	 2,295,645	
 Unassigned Fund Balance	 1,517,272	 1,295,167	 1,637,453	 1,580,249	
Committed Fund Balance	778,373	778,373	778,373	778,373	
Ending Balance	2,295,645	2,073,540	2,415,826	2,358,622	

Penryn Fire Protection District
Final Mitigation Budget FY 26-27 Draft

	Actual FY 25/26	Amended FY 25/26	Preliminary FY 26/27	Final FY 26/27
Revenue				
42010 Interest Income	19,729	18,500	17,500	17,500
46440 Mitigation Fees	225,323	221,500	33,720	33,720
48030 Miscellaneous - Donations	-			
TOTAL REVENUE	245,052	240,000	51,220	51,220
Expense				
52260 Miscellaneous	-			
54440 Buildings and Improvements				
53040 Lease Purchase - Principal	35,743	35,743	37,387	37,387
53080 Lease Purchase - Interest	15,477	15,477	13,833	13,833
TOTAL EXPENSES	51,220	51,220	51,220	51,220
 NET INCOME/(LOSS)	 193,832	 188,780	 (0)	 (0)
 Beginning Fund Balance Restricted	 454,144	 454,144	 647,976	 647,976
Ending Balance	647,976	642,924	647,975	647,975