



PENRYN FIRE PROTECTION DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Monday, July 20, 2026

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 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:** June 15, 2026 Meeting Minutes
- 5. FINANCIAL REPORT & BILL APPROVAL**
- 6. CORRESPONDENCE**
- 7. PUBLIC COMMENT**

(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 and within its jurisdiction. 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. Items from the public will be considered without discussion by the Board and may be referred to staff.)

8. ACTION ITEMS

- A. Consider and approve the strategic plan presentation
- B. Review the Conflict of Interest Code as requested by Placer County Counsel.
- C. 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
- D. Consider and approve the Memorandum of Understanding between Local 3800 and the Penryn Fire Protection District expiring on June 30, 2028

9. INFORMATIONAL / NON-ACTION ITEMS:

- A. Sierra Nevada Firefighters, Local 3800 Report
- B. Administrative Staff Monthly Reports:
 - 1) Fire Chief
 - 2) Operations
 - 3) Prevention
- C. Director Committee Reports
 - 1) Personnel Committee
 - 2) Finance and Administrative Contract Oversight
 - 3) Ad hoc Committee for future cooperation with other fire departments
 - 4) Ad hoc Strategic Plan
 - 5) Ad hoc Engine Replacement

- D. Status on Placer County Local Hazard Mitigation Plan update for 2026 & CWPP Community Wildfire Prevention Plan

MEETING ADJOURNMENT

Next meeting: Monday, August 17, 2026 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

MINUTES OF THE REGULAR MEETING June 15, 2026

1. **Call the meeting to order and Roll Call:** Chair Hotaling called the meeting to order at 6:30 pm.
Directors in attendance: Danielle Hardesty, Cheryl Hotaling, Larry Shields, and Robert Verdugo
Directors absent: Diego Heimlich
Staff in attendance: Chief Gow, Fire Chief D'Ambrogi, Assistant Chief Slusher, and District Manager Armstrong
2. **Pledge of Allegiance:** Chair Hotaling led the Pledge of Allegiance.
3. **Approval of Agenda:** Vice-Chair Hardesty moved to approve the agenda. Director Verdugo seconded the motion which passed unanimously.
4. **Approval of Minutes:** Vice-Chair Hardesty moved to approve the minutes from the May 18, 2026 meeting. Director Shields seconded the motion which passed unanimously.
5. **Financial Report & Bill Approval:** Vice-Chair Hardesty moved to approve the financial report and expenses. Director Verdugo seconded the motion which passed unanimously.
6. **Correspondence:** N/A
7. **Public Comment:** N/A
8. **Informational/Non-Action Items:**
 - a. **Sierra Nevada Firefighters, Local 3800 (Local 3800):** N/A
 - b. **Fire Chiefs Report: Chief Gow**
 1. Local 3800 President promoted to Fire Chief at Penn Valley
 2. Foresthill Board President resigned
 3. On boarded the Newcastle employees and first meeting of the reorganized district is July 1st
 4. South Placer has a measure in the November election
 5. Bickford Ranch anticipated to be online in 6-18 months
 6. LAFCo plans to start working on the remaining Sphere of Influence
 7. City of Auburn City Manager resigned and taking the position of Assistant CEO at Placer County
 - c. **Operations Report: Assistant Chief Slusher**
 1. Response statistics provided, call volume is normal
 2. Fire Chiefs adopted new SOG's
 3. South Placer hiring a Battalion Chief, will be participating in the hiring process
 - d. **Fire Prevention report: Fire Marshal D'Ambrogi**
 1. New report format provided, combining all of the agencies
 2. Penryn Townhomes had to be reapproved due to a change to the emergency access
 - e. **Director Committee Reports**
 1. **Personnel Committee:** Chair Hotaling reported that negotiations have been concluded, the MOU is on the agenda for approval
 2. **Administrative Contract & Finance Oversight Committee:** Vice-Chair Hardesty reported that they met with staff but waiting to start management meetings.
 3. **Ad hoc committee for future cooperation with other fire departments:** N/A
 4. **Ad hoc strategic plan:** Chair Hotaling reported that a draft presentation will be shared at the next board meeting.

d. Status on Placer County Local Hazard Mitigation Plan update for 2026 & CWPP Community Wildfire Prevention Plan

Fire Marshal D'Ambrogi reported that the Local Hazard Mitigation Plan is still with Cal OES for approval. The CWPP is being reviewed by the consultant.

9. Action Items:

a. Consider and appoint an ad-hoc engine replacement committee

Chair Hotaling reported that this committee would present options to the board. Chair Hotaling volunteered for the committee and nominated Director Shields, the nominations passed unanimously.

b. Consider and adopt Resolution No. 2026-04 declaring an election in November for board members whose terms are expiring and requesting election services from the county clerk

Motion made by Director Verdugo to adopt Resolution No. 2026-04 declaring an election. Director Shields seconded the motion, the motion passed unanimously by roll call.

c. Consider and adopt Resolution No. 2026-05 approving a transfer into the general committed funds

Vice-Chair Hardesty shared that options were shared in the staff report regarding how much to transfer to committed funds. Motion made by Chair Hotaling to adopt Resolution No. 2026-05 to transfer \$99,194.89 into the committed funds. Director Shields seconded the motion, the motion passed unanimously by roll call.

d. Consider and adopt Resolution No. 2026-06 amending the budget for Fiscal Year 2025-2026

Vice-Chair Hardesty recommended that a change be made to the equipment line from \$88,000 to \$99,194.89. Motion made by Chair Hotaling to adopt Resolution No. 2026-06 amending the budget including a change to the equipment line to \$99,194.89. Vice-Chair Hardesty seconded the motion, the motion passed unanimously by roll call.

e. Consider and approve Placer County Auditor/Controller's agreement for services for Fiscal Year 26-27 at a cost of \$7,850

Motion made by Chair Hardesty to approve the Placer County Auditor/Controller's agreement. Director Shields seconded the motion, the motion passed unanimously.

f. Consider and approve a memorandum of understanding with South Placer Fire for Tablet Command Services

Chief Slusher reported that this is an MOU for the Tablet Command services we have been utilizing for the last few years. The MOU provides details on the annual services and associated cost. Motion made by Director Verdugo to approve the memorandum of understanding with South Placer Fire for Tablet Command Services. Director Shields seconded the motion, the motion passed unanimously.

g. Consider and approve an agreement extension for administrative services with Placer Hills Fire Protection District, for 3 months

Motion made by Vice-Chair Hardesty to approve an agreement extension for administrative services. Director Verdugo seconded the motion, the motion passed unanimously.

h. Consider and approve the memorandum of understanding between Sierra Nevada Firefighters, Local 3800 and the Penryn Fire Protection District, expiring June 30, 2028

Chair Hotaling reported that this is for a 2-year contract and includes the items previously discussed; 3% raise each year, longevity pay and change to 15% for strike team pay. Motion made by Chair Hotaling to approve the memorandum of understanding. Vice-Chair Hardesty seconded the motion, the motion passes unanimously.

i. Consider and adopt Resolution 2026-07 approving the Preliminary Budget for Fiscal Year 2026-2027

Motion made by Chair Hotaling to approve Resolution 2026-07 approving the preliminary budget. Director Shields seconded the motion, the motion passes unanimously by roll call.

The meeting was adjourned at 7:20pm

Next Board Meeting: Monday, July 20, 2026 6:30 PM - 8:00 PM (PST)

Respectfully submitted,

A handwritten signature in cursive script that reads "Michelle Armstrong".

District Manager

Penryn Fire Protection District
FY 2025-2026 through May 2026
OPERATING FUND

ASSETS		
	Cash	2,393,980.64
	Total Assets	2,393,980.64
LIABILITIES		
	Other payables	6,556.07
	Payroll payables	27,342.62
	Compensated Absences	
	Total Liabilities	<u>33,898.69</u>
FUND BALANCE		
	Beginning Balance	1,920,641.93
	Beginning Balance - Committed	80,766.23
	Revenues	1,551,060.31
	Expenses	<u>(1,192,386.52)</u>
	Ending Balance	2,279,315.72
	Ending Balance - Committed	80,766.23
	Total Liabilities and Fund Balance	2,393,980.64

Penryn Fire Protection District
FY 2025-2026 through May 2026
MITIGATION FUND

ASSETS		
	Cash	640,551.02
	Total Assets	640,551.02
LIABILITIES		
	Payables	-
	Total Liabilities	-
FUND BALANCE		
	Beginning Balance - Unrestricted	452,650.33
	Beginning Balance - Capital	-
	Revenues	239,120.79
	Expenses	51,220.10
	Ending Balance - Unrestricted	640,551.02
	Ending Balance - Capital	-
	Total Liabilities and Fund Balance	640,551.02

Trial Balance - Composite

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2026 - May

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	2,498,591.63	120,576.40	225,187.39	2,393,980.64
10099:Cash - Conversion	0.00	19,695.81	19,695.81	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10290:Other Accounts Receivable	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	(62.89)	21,751.74	28,244.92	(6,556.07)
20030:Vouchers DD Payable	0.00	0.00	0.00	0.00
20060:Sales Tax Payable	0.00	0.00	0.00	0.00
20180:Salaries & Benefits Payable	(27,114.90)	90,454.16	89,559.68	(26,220.42)
20240:Payroll Liabilities	(891.32)	600.00	830.88	(1,122.20)
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	(1,920,641.93)	0.00	0.00	(1,920,641.93)
30310:Committed Fund Balance	(80,766.23)	0.00	0.00	(80,766.23)
40010:Taxes - Current Secured Property	(597,480.79)	0.00	0.00	(597,480.79)
40040:Taxes - Railroad Unitary Property	(679.58)	0.00	0.00	(679.58)
40050:Taxes - Unitary and Op Non-Unitary Property	(13,749.93)	0.00	0.00	(13,749.93)
40060:Taxes - Current Unsecured Property	(13,412.22)	0.00	0.00	(13,412.22)
40090:Taxes - Delinquent Unsecured Property	(227.34)	0.00	0.00	(227.34)
40100:Taxes - Current Supplemental Property	(12,541.14)	0.00	0.00	(12,541.14)
40110:Taxes - Delinquent Supplemental Property	(27.91)	0.00	0.00	(27.91)
40180:Other Taxes	(109,719.74)	0.00	0.00	(109,719.74)
42010:Investment Income	(61,988.71)	0.00	7,872.02	(69,860.73)
44350:State Homeowners Property Tax Relief	(2,601.51)	0.00	459.09	(3,060.60)
46030:Direct Charges	(491,945.63)	0.00	0.00	(491,945.63)
46090:Planning and Engineering Services	(8,750.00)	0.00	0.00	(8,750.00)
46350:Fire Services	0.00	0.00	0.00	0.00
46360:Other Fees and Charges	(215,332.69)	0.00	0.00	(215,332.69)
47010:Donations	(350.00)	0.00	0.00	(350.00)
48030:Miscellaneous	(422.01)	0.00	0.00	(422.01)
49030:Proceeds from Sale of Capital Assets	(13,500.00)	0.00	0.00	(13,500.00)
51010:Salaries and Wages	410,195.94	59,038.46	0.00	469,234.40
51030:Extra Help - Salaries and Wages	0.00	0.00	0.00	0.00
51040:Overtime and Call Back	166,209.52	20,167.48	0.00	186,377.00
51110:Other Payroll	2,750.00	0.00	0.00	2,750.00
51210:Retirement	58,797.64	8,492.03	0.00	67,289.67
51220:Payroll Tax	8,772.97	1,118.04	0.00	9,891.01
51270:PERS Pension Expense	(69.58)	0.00	59.94	(129.52)
51310:Employee Group Insurance	62,755.93	8,015.37	2,098.98	68,672.32

Trial Balance - Composite

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Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
51360:Workers Comp Insurance	71,342.00	7,766.00	0.00	79,108.00
52030:Clothing, Uniforms, and Personal Hygiene	22,634.52	4,143.83	0.00	26,778.35
52040:Communication Services Expense	3,425.15	324.11	0.00	3,749.26
52080:Insurance	17,847.50	0.00	0.00	17,847.50
52160:Maintenance	10,417.53	3,726.00	0.00	14,143.53
52170:Fuels & Lubricants	2,268.91	0.00	0.00	2,268.91
52180:Materials - Buildings & Improvements	5,579.61	0.00	0.00	5,579.61
52240:Professional / Membership Dues	1,200.00	0.00	0.00	1,200.00
52260:Misc Expense	7,800.79	0.00	0.00	7,800.79
52310:Subrogation Costs	0.00	0.00	0.00	0.00
52320:Printing	118.99	0.00	0.00	118.99
52330:Other Supplies	12,573.04	3,802.04	0.00	16,375.08
52360:Professional and Special Services - General	164,996.18	0.00	0.00	164,996.18
52370:Professional and Special Services - Legal	36.12	165.75	0.00	201.87
52390:Professional and Special Services - County	7,128.43	0.00	0.00	7,128.43
52510:Commissioner's Fees	2,325.00	225.00	0.00	2,550.00
52580:Special Department Expense	20,400.92	0.00	0.00	20,400.92
52785:Training / Education	108.64	2,236.00	0.00	2,344.64
52800:Utilities	13,932.01	1,710.49	0.00	15,642.50
53190:Taxes and Assessments	67.08	0.00	0.00	67.08
59998:Labor Hours Debit	18,139.17	2,532.00	0.00	20,671.17
59999:Labor Hours Credit	(18,139.17)	(2,532.00)	0.00	(20,671.17)
Total	0.00	374,008.71	374,008.71	0.00

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire
 Budget Structure: Special District Budget - Detail Level
 Period: FY2026 - May
 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	(1,363,095.00)	0	0	(1,059,114.68)	(\$303,980.32)	77.70%
40010:Taxes - Current Secured Property	(629,094.00)	0	0	(597,480.79)	(\$31,613.21)	94.97%
40040:Taxes - Railroad Unitary Property	(715.00)	0	0	(679.58)	(\$35.42)	95.05%
40050:Taxes - Unitary and Op Non-Unitary Property	(14,474.00)	0	0	(13,749.93)	(\$724.07)	95.00%
40060:Taxes - Current Unsecured Property	(13,789.00)	0	0	(13,412.22)	(\$376.78)	97.27%
40090:Taxes - Delinquent Unsecured Property	0	0	0	(227.34)	\$227.34	0.00%
40100:Taxes - Current Supplemental Property	(13,724.00)	0	0	(12,541.14)	(\$1,182.86)	91.38%
40110:Taxes - Delinquent Supplemental Property	0	0	0	(27.91)	\$27.91	0.00%
40180:Other Taxes	(114,768.00)	0	0	(109,719.74)	(\$5,048.26)	95.60%
42010:Investment Income	(55,000.00)	0	0	(69,860.73)	\$14,860.73	127.02%
44350:State Homeowners Property Tax Relief	(3,001.00)	0	0	(3,060.60)	\$59.60	101.99%
46030:Direct Charges	(513,530.00)	0	0	0	(\$513,530.00)	0.00%
46090:Planning and Engineering Services	(3,000.00)	0	0	(8,750.00)	\$5,750.00	291.67%
46350:Fire Services	0	0	0	0.00	\$0.00	0.00%
46360:Other Fees and Charges	0	0	0	(215,332.69)	\$215,332.69	0.00%
47010:Donations	0	0	0	(350.00)	\$350.00	0.00%
48030:Miscellaneous	(2,000.00)	0	0	(422.01)	(\$1,577.99)	21.10%
49030:Proceeds from Sale of Capital Assets	0	0	0	(13,500.00)	\$13,500.00	0.00%
Total Expenses	1,426,163.00	0	0	1,187,210.74	\$238,952.26	83.25%
Total Capital Assets	88,000.00	0	0	0	\$88,000.00	0.00%
54460:Capital Assets - Other Agencies - Equipment	88,000.00	0	0	0	\$88,000.00	0.00%
Total Expenses (Non Capital Assets)	1,338,163.00	0	0	1,187,210.74	\$150,952.26	88.72%

Placer Special Districts Budget to Actuals

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Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
51010:Salaries and Wages	551,291.00	0	0	469,234.40	\$82,056.60	85.12%
51030:Extra Help - Salaries and Wages	0	0	0	0.00	\$0.00	0.00%
51040:Overtime and Call Back	96,863.00	0	0	186,377.00	(\$89,514.00)	192.41%
51110:Other Payroll	4,000.00	0	0	2,750.00	\$1,250.00	68.75%
51210:Retirement	77,181.00	0	0	67,289.67	\$9,891.33	87.18%
51220:Payroll Tax	16,814.00	0	0	9,891.01	\$6,922.99	58.83%
51270:PERS Pension Expense	850.00	0	0	(129.52)	\$979.52	(15.24%)
51310:Employee Group Insurance	101,197.00	0	0	68,672.32	\$32,524.68	67.86%
51360:Workers Comp Insurance	71,273.00	0	0	79,108.00	(\$7,835.00)	110.99%
52030:Clothing, Uniforms, and Personal Hygiene	39,600.00	0	0	26,778.35	\$12,821.65	67.62%
52040:Communication Services Expense	6,500.00	0	0	3,749.26	\$2,750.74	57.68%
52080:Insurance	21,989.00	0	0	17,847.50	\$4,141.50	81.17%
52160:Maintenance	22,000.00	0	0	14,143.53	\$7,856.47	64.29%
52170:Fuels & Lubricants	15,000.00	0	0	2,268.91	\$12,731.09	15.13%
52180:Materials - Buildings & Improvements	5,700.00	0	0	5,579.61	\$120.39	97.89%
52240:Professional / Membership Dues	0	0	0	1,200.00	(\$1,200.00)	0.00%
52260:Misc Expense	3,000.00	0	0	7,800.79	(\$4,800.79)	260.03%
52310:Subrogation Costs	0	0	0	0.00	\$0.00	0.00%
52320:Printing	500.00	0	0	118.99	\$381.01	23.80%
52330:Other Supplies	29,700.00	0	0	16,375.08	\$13,324.92	55.13%
52360:Professional and Special Services - General	218,507.00	0	0	159,869.79	\$58,637.21	73.16%
52370:Professional and Special Services - Legal	10,000.00	0	0	201.87	\$9,798.13	2.02%
52390:Professional and Special Services - County	7,128.00	0	0	7,128.43	(\$0.43)	100.01%
52510:Commissioner's Fees	0	0	0	2,550.00	(\$2,550.00)	0.00%
52560:Small Equipment	8,500.00	0	0	0	\$8,500.00	0.00%
52580:Special Department Expense	4,500.00	0	0	20,400.92	(\$15,900.92)	453.35%
52785:Training / Education	4,000.00	0	0	2,344.64	\$1,655.36	58.62%
52800:Utilities	22,000.00	0	0	15,642.50	\$6,357.50	71.10%
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 Special Districts Budget to Actuals

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Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2026 - May

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	(491,945.63)		\$491,945.63	0.00%
46030:Direct Charges	0	0	0	(491,945.63)		\$491,945.63	0.00%
Total Expenses	0	0	0	5,175.78		(\$5,175.78)	0.00%
Total Capital Assets	0	0	0	0		0.00	0.00%
Total Expenses (Non Capital Assets)	0	0	0	5,175.78		(\$5,175.78)	0.00%
52360:Professional and Special Services - General	0	0	0	5,126.39		(\$5,126.39)	0.00%
53190:Taxes and Assessments	0	0	0	49.39		(\$49.39)	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%

Placer Income Statement

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Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2026 - May

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
		2026-05	2025-05		
Income					
Charges for Services	0	716,028	603,997	(603,997.33)	(100.0%)
Taxes	0	747,839	715,646	(715,646.27)	(100.0%)
Intergovernmental Revenue	459	3,061	3,106	(2,647.27)	(85.2%)
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	0	422	1,376	(1,375.75)	(100.0%)
Revenue from Use of Money & Property	0	0	0	0.00	0.0%
Other Financing Sources	0	13,500	0	0.00	0.0%
Donations	0	350	350	(350.40)	(100.0%)
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	7,872	69,861	56,544	(48,671.51)	(86.1%)
Total Revenue	8,331	1,551,060	1,381,020	1,372,688.53	(99.4%)
Expenses					
Salaries & Employee Benefits	102,438	883,193	884,097	(781,658.76)	(88.4%)
Services and Supplies	16,333	309,127	418,156	(401,822.43)	(96.1%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	67	65	(65.18)	(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%
Total Operating Expenses	118,772	1,192,387	1,302,318	(1,183,546.37)	(90.9%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	110,441	(358,674)	(78,702)	189,142.16	(240.3%)

Trial Balance - Composite

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2026 - May

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	524,180.80	116,370.22	0.00	640,551.02
10030:Cash in Bank	0.00	0.00	0.00	0.00
10099:Cash - Conversion	0.00	0.00	0.00	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	0.00	0.00	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	(452,650.33)	0.00	0.00	(452,650.33)
42010:Investment Income	(15,858.77)	0.00	1,824.34	(17,683.11)
46440:Mitigation Fees	(106,891.80)	0.00	114,545.88	(221,437.68)
53040:Lease Purchase Principal	35,742.66	0.00	0.00	35,742.66
53080:Lease Purchase Interest	15,477.44	0.00	0.00	15,477.44
Total	0.00	116,370.22	116,370.22	0.00

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire
 Budget Structure: Special District Budget - Detail Level
 Period: FY2026 - May
 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	(51,220.00)	0	0	(239,120.79)	\$187,900.79	466.85%
42010:Investment Income	(17,500.00)	0	0	(17,683.11)	\$183.11	101.05%
46440:Mitigation Fees	(33,720.00)	0	0	(221,437.68)	\$187,717.68	656.70%
Total Expenses	51,220.00	0	0	51,220.10	(\$0.10)	100.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses (Non Capital Assets)	51,220.00	0	0	51,220.10	(\$0.10)	100.00%
53040:Lease Purchase Principal	35,743.00	0	0	35,742.66	\$0.34	100.00%
53080:Lease Purchase Interest	15,477.00	0	0	15,477.44	(\$0.44)	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

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Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2026 - May

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
		2026-05	2025-05		
Income					
Charges for Services	114,546	221,438	93,948	20,597.80	21.9%
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	1,824	17,683	23,227	(21,402.93)	(92.1%)
Total Revenue	116,370	239,121	117,175	805.13	(0.7%)
Expenses					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	0	0	5,325	(5,325.26)	(100.0%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	51,220	51,220	(51,220.10)	(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%
Total Operating Expenses	0	51,220	56,545	(56,545.36)	(100.0%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	(116,370)	(187,901)	(60,630)	(55,740.23)	91.9%

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Extended Amount: 0

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Penryn Fire Protection District
FY 2025-2026 through June 2026
OPERATING FUND

ASSETS		
Cash		2,324,177.40
Interest Receivable		7,505.59
Total Assets		<u>2,331,682.99</u>
LIABILITIES		
Other payables		6,263.16
Payroll payables		36,347.60
Compensated Absences		
Total Liabilities		<u>42,610.76</u>
FUND BALANCE		
Beginning Balance		1,223,034.97
Beginning Balance - Committed		778,373.19
Revenues		1,624,231.81
Expenses		<u>(1,336,567.74)</u>
Ending Balance		1,510,699.04
Ending Balance - Committed		778,373.19
Total Liabilities and Fund Balance		2,331,682.99

Penryn Fire Protection District
FY 2025-2026 through June 2026
MITIGATION FUND

ASSETS		
Cash		644,436.35
Investment Recievable		2,045.42
Total Assets		<u>646,481.77</u>
LIABILITIES		
Payables		-
Total Liabilities		-
FUND BALANCE		
Beginning Balance - Unrestricted		452,650.33
Beginning Balance - Capital		-
Revenues		245,051.64
Expenses		51,220.10
Ending Balance - Unrestricted		646,481.87
Ending Balance - Capital		-
Total Liabilities and Fund Balance		646,481.87

Trial Balance - Composite

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Company: CO500 Penryn Fire
Ledger: Actuals
Time Period: Current Period
Period: FY2026 - Jun
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	2,393,980.64	156,567.28	226,370.52	2,324,177.40
10099:Cash - Conversion	0.00	30,492.88	30,492.88	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10290:Other Accounts Receivable	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	0.00	7,508.30	2.71	7,505.59
10441:Due from Other Governments - External System	0.00	0.00	0.00	0.00
20020:Vouchers Payable	(6,556.07)	32,655.53	32,362.62	(6,263.16)
20030:Vouchers DD Payable	0.00	0.00	0.00	0.00
20060:Sales Tax Payable	0.00	0.00	0.00	0.00
20180:Salaries & Benefits Payable	(26,220.42)	59,250.36	67,701.42	(34,671.48)
20240:Payroll Liabilities	(1,122.20)	0.00	553.92	(1,676.12)
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	(1,920,641.93)	697,606.96	0.00	(1,223,034.97)
30310:Committed Fund Balance	(80,766.23)	0.00	697,606.96	(778,373.19)
40010:Taxes - Current Secured Property	(597,480.79)	1,506.86	31,447.35	(627,421.28)
40040:Taxes - Railroad Unitary Property	(679.58)	0.00	35.77	(715.35)
40050:Taxes - Unitary and Op Non-Unitary Property	(13,749.93)	0.00	723.68	(14,473.61)
40060:Taxes - Current Unsecured Property	(13,412.22)	0.00	22.90	(13,435.12)
40070:Taxes - Delinquent Secured Property	0.00	14.71	0.00	14.71
40090:Taxes - Delinquent Unsecured Property	(227.34)	0.00	28.24	(255.58)
40100:Taxes - Current Supplemental Property	(12,541.14)	0.00	3,564.80	(16,105.94)
40110:Taxes - Delinquent Supplemental Property	(27.91)	5.22	4.75	(27.44)
40180:Other Taxes	(109,719.74)	0.00	5,681.64	(115,401.38)
42010:Investment Income	(69,860.73)	49.77	7,508.30	(77,319.26)
44350:State Homeowners Property Tax Relief	(3,060.60)	0.00	0.00	(3,060.60)
46030:Direct Charges	(491,945.63)	0.00	25,730.63	(517,676.26)
46090:Planning and Engineering Services	(8,750.00)	0.00	0.00	(8,750.00)
46350:Fire Services	0.00	0.00	0.00	0.00
46360:Other Fees and Charges	(215,332.69)	0.00	0.00	(215,332.69)
47010:Donations	(350.00)	0.00	0.00	(350.00)
48030:Miscellaneous	(422.01)	0.00	0.00	(422.01)
49030:Proceeds from Sale of Capital Assets	(13,500.00)	0.00	0.00	(13,500.00)
51010:Salaries and Wages	469,234.40	46,351.81	3,826.81	511,759.40
51030:Extra Help - Salaries and Wages	0.00	0.00	0.00	0.00
51040:Overtime and Call Back	186,377.00	13,262.63	1,012.15	198,627.48
51110:Other Payroll	2,750.00	0.00	0.00	2,750.00

Trial Balance - Composite

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Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
51210:Retirement	67,289.67	6,652.10	548.32	73,393.45
51220:Payroll Tax	9,891.01	840.04	68.13	10,662.92
51270:PERS Pension Expense	(129.52)	0.00	39.96	(169.48)
51310:Employee Group Insurance	68,672.32	7,866.64	1,448.90	75,090.06
51360:Workers Comp Insurance	79,108.00	0.00	0.00	79,108.00
52030:Clothing, Uniforms, and Personal Hygiene	26,778.35	4,003.09	0.00	30,781.44
52040:Communication Services Expense	3,749.26	486.35	0.00	4,235.61
52080:Insurance	17,847.50	5,499.00	0.00	23,346.50
52160:Maintenance	14,143.53	1,178.87	0.00	15,322.40
52170:Fuels & Lubricants	2,268.91	3,885.20	0.00	6,154.11
52180:Materials - Buildings & Improvements	5,579.61	2,582.57	0.00	8,162.18
52240:Professional / Membership Dues	1,200.00	0.00	0.00	1,200.00
52260:Misc Expense	7,800.79	22.09	0.00	7,822.88
52310:Subrogation Costs	0.00	0.00	0.00	0.00
52320:Printing	118.99	0.00	0.00	118.99
52330:Other Supplies	16,375.08	1,369.98	0.00	17,745.06
52360:Professional and Special Services - General	164,996.18	46,819.40	0.00	211,815.58
52370:Professional and Special Services - Legal	201.87	0.00	0.00	201.87
52390:Professional and Special Services - County	7,128.43	0.00	0.00	7,128.43
52510:Commissioner's Fees	2,550.00	225.00	75.00	2,700.00
52560:Small Equipment	0.00	7,847.86	0.00	7,847.86
52580:Special Department Expense	20,400.92	0.00	0.00	20,400.92
52785:Training / Education	2,344.64	920.00	0.00	3,264.64
52800:Utilities	15,642.50	1,387.86	0.00	17,030.36
53190:Taxes and Assessments	67.08	0.00	0.00	67.08
59998:Labor Hours Debit	20,671.17	1,604.75	0.00	22,275.92
59999:Labor Hours Credit	(20,671.17)	(1,604.75)	0.00	(22,275.92)
Total	0.00	1,136,858.36	1,136,858.36	0.00

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire
 Budget Structure: Special District Budget - Detail Level
 Period: FY2026 - Jun
 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	(1,610,185.00)	0	0	(1,105,803.31)	(\$504,381.69)	68.68%
40010:Taxes - Current Secured Property	(629,094.00)	0	0	(627,421.28)	(\$1,672.72)	99.73%
40040:Taxes - Railroad Unitary Property	(715.00)	0	0	(715.35)	\$0.35	100.05%
40050:Taxes - Unitary and Op Non-Unitary Property	(14,474.00)	0	0	(14,473.61)	(\$0.39)	100.00%
40060:Taxes - Current Unsecured Property	(13,789.00)	0	0	(13,435.12)	(\$353.88)	97.43%
40090:Taxes - Delinquent Unsecured Property	0	0	0	(255.58)	\$255.58	0.00%
40100:Taxes - Current Supplemental Property	(13,724.00)	0	0	(15,286.71)	\$1,562.71	111.39%
40110:Taxes - Delinquent Supplemental Property	0	0	0	(32.66)	\$32.66	0.00%
40180:Other Taxes	(114,768.00)	0	0	(115,401.38)	\$633.38	100.55%
42010:Investment Income	(69,000.00)	0	0	(77,366.32)	\$8,366.32	112.13%
44350:State Homeowners Property Tax Relief	(3,001.00)	0	0	(3,060.60)	\$59.60	101.99%
46030:Direct Charges	(513,530.00)	0	0	0	(\$513,530.00)	0.00%
46090:Planning and Engineering Services	(8,750.00)	0	0	(8,750.00)	\$0.00	100.00%
46350:Fire Services	0	0	0	0.00	\$0.00	0.00%
46360:Other Fees and Charges	(215,340.00)	0	0	(215,332.69)	(\$7.31)	100.00%
47010:Donations	0	0	0	(350.00)	\$350.00	0.00%
48030:Miscellaneous	(500.00)	0	0	(422.01)	(\$77.99)	84.40%
49030:Proceeds from Sale of Capital Assets	(13,500.00)	0	0	(13,500.00)	\$0.00	100.00%
Total Expenses	1,544,725.00	0	0	1,327,527.30	\$217,197.70	85.94%
Total Capital Assets	88,000.00	0	0	0	\$88,000.00	0.00%
54460:Capital Assets - Other Agencies - Equipment	88,000.00	0	0	0	\$88,000.00	0.00%
Total Expenses (Non Capital Assets)	1,456,725.00	0	0	1,327,527.30	\$129,197.70	91.13%

Placer Special Districts Budget to Actuals

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Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
51010:Salaries and Wages	551,291.00	0	0	511,759.40	\$39,531.60	92.83%
51030:Extra Help - Salaries and Wages	0	0	0	0.00	\$0.00	0.00%
51040:Overtime and Call Back	185,000.00	0	0	198,627.48	(\$13,627.48)	107.37%
51110:Other Payroll	4,000.00	0	0	2,750.00	\$1,250.00	68.75%
51210:Retirement	77,181.00	0	0	73,393.45	\$3,787.55	95.09%
51220:Payroll Tax	16,814.00	0	0	10,662.92	\$6,151.08	63.42%
51270:PERS Pension Expense	850.00	0	0	(169.48)	\$1,019.48	(19.94%)
51310:Employee Group Insurance	97,825.00	0	0	75,090.06	\$22,734.94	76.76%
51360:Workers Comp Insurance	79,108.00	0	0	79,108.00	\$0.00	100.00%
52030:Clothing, Uniforms, and Personal Hygiene	43,100.00	0	0	30,781.44	\$12,318.56	71.42%
52040:Communication Services Expense	5,000.00	0	0	4,235.61	\$764.39	84.71%
52080:Insurance	23,350.00	0	0	23,346.50	\$3.50	99.99%
52160:Maintenance	22,000.00	0	0	15,322.40	\$6,677.60	69.65%
52170:Fuels & Lubricants	15,000.00	0	0	2,289.45	\$12,710.55	15.26%
52180:Materials - Buildings & Improvements	7,200.00	0	0	8,162.18	(\$962.18)	113.36%
52240:Professional / Membership Dues	1,200.00	0	0	1,200.00	\$0.00	100.00%
52260:Misc Expense	8,500.00	0	0	7,822.88	\$677.12	92.03%
52310:Subrogation Costs	0	0	0	0.00	\$0.00	0.00%
52320:Printing	500.00	0	0	118.99	\$381.01	23.80%
52330:Other Supplies	29,700.00	0	0	17,745.06	\$11,954.94	59.75%
52360:Professional and Special Services - General	218,507.00	0	0	206,689.19	\$11,817.81	94.59%
52370:Professional and Special Services - Legal	2,000.00	0	0	201.87	\$1,798.13	10.09%
52390:Professional and Special Services - County	7,128.00	0	0	7,128.43	(\$0.43)	100.01%
52510:Commissioner's Fees	0	0	0	2,700.00	(\$2,700.00)	0.00%
52560:Small Equipment	10,500.00	0	0	7,847.86	\$2,652.14	74.74%
52580:Special Department Expense	24,901.00	0	0	20,400.92	\$4,500.08	81.93%
52785:Training / Education	4,000.00	0	0	3,264.64	\$735.36	81.62%
52800:Utilities	22,000.00	0	0	17,030.36	\$4,969.64	77.41%
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 Special Districts Budget to Actuals

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Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2026 - Jun

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	(517,676.26)	\$517,676.26	0.00%
46030:Direct Charges	0	0	0	(517,676.26)	\$517,676.26	0.00%
Total Expenses	0	0	0	5,175.78	(\$5,175.78)	0.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses (Non Capital Assets)	0	0	0	5,175.78	(\$5,175.78)	0.00%
52360:Professional and Special Services - General	0	0	0	5,126.39	(\$5,126.39)	0.00%
53190:Taxes and Assessments	0	0	0	49.39	(\$49.39)	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%

Placer Income Statement

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Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2026 - Jun

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
		2026-06	2025-06		
Income					
Charges for Services	25,731	741,759	628,352	(602,621.36)	(95.9%)
Taxes	39,183	787,022	754,504	(715,320.95)	(94.8%)
Intergovernmental Revenue	0	3,061	3,106	(3,106.36)	(100.0%)
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	0	422	1,376	(1,375.75)	(100.0%)
Revenue from Use of Money & Property	0	0	0	0.00	0.0%
Other Financing Sources	0	13,500	598,412	(598,412.07)	(100.0%)
Donations	0	350	350	(350.40)	(100.0%)
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	7,506	77,366	62,899	(55,393.67)	(88.1%)
Total Revenue	72,419	1,623,480	2,049,000	1,976,580.56	(96.5%)
Expenses					
Salaries & Employee Benefits	68,029	951,222	938,436	(870,406.65)	(92.8%)
Services and Supplies	72,288	381,414	434,484	(362,196.22)	(83.4%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	67	65	(65.18)	(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%
Total Operating Expenses	140,317	1,332,703	1,372,985	(1,232,668.05)	(89.8%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	67,897	(290,776)	(676,015)	743,912.51	(110.0%)

Trial Balance - Composite

01:19 PM

07/15/2026

Page 1 of 1

Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2026 - Jun

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	640,551.02	3,885.33	0.00	644,436.35
10030:Cash in Bank	0.00	0.00	0.00	0.00
10099:Cash - Conversion	0.00	0.00	0.00	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	0.00	2,045.52	0.00	2,045.52
20020:Vouchers Payable	0.00	0.00	0.00	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	(452,650.33)	0.00	0.00	(452,650.33)
42010:Investment Income	(17,683.11)	0.00	2,045.52	(19,728.63)
46440:Mitigation Fees	(221,437.68)	0.00	3,885.33	(225,323.01)
53040:Lease Purchase Principal	35,742.66	0.00	0.00	35,742.66
53080:Lease Purchase Interest	15,477.44	0.00	0.00	15,477.44
Total	0.00	5,930.85	5,930.85	0.00

Placer Special Districts Budget to Actuals

07:46 PM

07/14/2026

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Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2026 - Jun

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	(240,000.00)	0	0	(245,051.64)	\$5,051.64	102.10%
42010:Investment Income	(18,500.00)	0	0	(19,728.63)	\$1,228.63	106.64%
46440:Mitigation Fees	(221,500.00)	0	0	(225,323.01)	\$3,823.01	101.73%
Total Expenses	51,220.00	0	0	51,220.10	(\$0.10)	100.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses (Non Capital Assets)	51,220.00	0	0	51,220.10	(\$0.10)	100.00%
53040:Lease Purchase Principal	35,743.00	0	0	35,742.66	\$0.34	100.00%
53080:Lease Purchase Interest	15,477.00	0	0	15,477.44	(\$0.44)	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

07:11 PM

07/14/2026

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Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2026 - Jun

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
		2026-06	2025-06		
Income					
Charges for Services	3,885	225,323	104,434	(100,548.91)	(96.3%)
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	2,046	19,729	24,665	(22,619.88)	(91.7%)
Total Revenue	5,931	245,052	129,100	123,168.79	(95.4%)
Expenses					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	0	0	6,110	(6,110.26)	(100.0%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	51,220	51,220	(51,220.10)	(100.0%)
Capital Asset Transfer (Out)	0	0	0	0.00	0.0%
Other Financing Uses	0	0	598,412	(598,412.07)	(100.0%)
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%
Total Operating Expenses	0	51,220	655,742	(655,742.43)	(100.0%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	(5,931)	(193,832)	526,643	(532,573.64)	(101.1%)

Placer SD Cash Sale Lines

07:15 PM

07/14/2026
Page 1 of 1

Page 1 of 1

Organization: Cost Center Hierarchy: Placer County Cost Centers

Payment Status: Approved

Fund: FD32807 Penryn Fire

FD32808 Penryn Fire Development Fees

On or After Date: 06/01/2026

On or Before Date: 06/30/2026

Extended Amount: 0

[illegible]

Penryn Fire General
Check Detail
June 12 through July 14, 2026

Num	Date	Name	Memo	Account	Paid Amount
	06/16/2026	AT&T Mobility		General Operating Funds	
	06/16/2026			52040 Communication Services	-162.96
TOTAL					-162.96
	06/16/2026	Danielle Hardesty		General Operating Funds	
	06/16/2026			52580 Commision Reimbursem...	-75.00
TOTAL					-75.00
	06/16/2026	Larry Shields		General Operating Funds	
	06/16/2026			52580 Commision Reimbursem...	-75.00
TOTAL					-75.00
	06/16/2026	Robert Verdugo		General Operating Funds	
	06/16/2026			52510 Commissioner Fees	-75.00
TOTAL					-75.00
	06/24/2026	AT&T Inc.		General Operating Funds	
	06/24/2026			52040 Communication Services	-125.43
TOTAL					-125.43
	06/24/2026	Bradley Garrison		General Operating Funds	
	06/24/2026		Station Boots - Garrison	52030 Clothing and Personal	-175.32
TOTAL					-175.32
	06/24/2026	David Taussig & Ass...		General Operating Funds	
	06/24/2026			52360 Parcel Tax Consultant	-751.90
TOTAL					-751.90
	06/24/2026	Graham Garage Doors		General Operating Funds	
	06/24/2026		Counter balance torsio...	52180 Bldng Materials, Improve	-457.13
TOTAL					-457.13
	06/24/2026	Kaiser Foundation He...		General Operating Funds	
	06/24/2026			51310 Employee Group Insurance	-4,926.86
				51310 Employee Group Insurance	-1,647.08
TOTAL					-6,573.94
	06/24/2026	Loomis Windows & D...		General Operating Funds	
	06/24/2026		Sunscreen	52180 Bldng Materials, Improve	-731.44
TOTAL					-731.44

Penryn Fire General
Check Detail
June 12 through July 14, 2026

Num	Date	Name	Memo	Account	Paid Amount
	06/24/2026	Municipal Emergency...		General Operating Funds	
	06/24/2026		SCBA Flow Test	52330 Supplies-Equipment	-536.33
TOTAL					-536.33
	06/24/2026	Pacific Gas & Electric		General Operating Funds	
	06/24/2026			52800 Utilities	-1,015.53
TOTAL					-1,015.53
	06/30/2026	Advantage Gear		General Operating Funds	
	06/30/2026		Barsdale	52030 Clothing and Personal	-60.01
			Keeler	52030 Clothing and Personal	-120.01
			Gordon	52030 Clothing and Personal	-384.95
TOTAL					-564.97
	06/30/2026	AT&T Mobility		General Operating Funds	
	06/30/2026			52040 Communication Services	-162.96
TOTAL					-162.96
	06/30/2026	Dawson Oil Co.		General Operating Funds	
	06/30/2026			52170 Fuel	-12.27
TOTAL					-12.27
	06/30/2026	Harris Industrial Gases	3148	General Operating Funds	
	06/30/2026			52330 Supplies-Equipment	-56.13
TOTAL					-56.13
	06/30/2026	KleenAir Heating & C...		General Operating Funds	
	06/30/2026		Mini Split Cleaning & T...	52180 Bldng Materials, Improve	-1,394.00
TOTAL					-1,394.00
	06/30/2026	Newcastle Fire Prote...		General Operating Funds	
	06/30/2026			52170 Fuel	-3,864.66
TOTAL					-3,864.66
	06/30/2026	Placer Hills Fire Distri...		General Operating Funds	
	06/30/2026			52360 Administration Contract	-46,067.50
				52160 Maintenance - vehicles	-1,178.87
TOTAL					-47,246.37
	06/30/2026	US Bank		General Operating Funds	
	06/30/2026			52800 Utilities	-241.11
				52260 Miscellaneous	-22.09

Penryn Fire General
Check Detail
June 12 through July 14, 2026

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
				52785 Training	-920.00
				52030 Clothing and Personal	-2,751.28
				52330 Supplies-Equipment	-63.35
TOTAL					-3,997.83
	07/09/2026	Golden State Emerge...		General Operating Funds	
	07/09/2026			E-38	-7,298.50
TOTAL					-7,298.50
	07/09/2026	Life Assist Inc.		General Operating Funds	
	07/09/2026			52330 Supplies-Equipment	-707.85
				52330 Supplies-Equipment	-161.77
TOTAL					-869.62
	07/09/2026	Recology Auburn Pla...		General Operating Funds	
	07/09/2026			52800 Utilities	-242.04
TOTAL					-242.04
	07/14/2026	Ameritas Life Insuran...		General Operating Funds	
	07/14/2026		401a Plan	51110 457 Plan Implementation	-2,250.00
TOTAL					-2,250.00
	07/14/2026	Brianna Mullican		General Operating Funds	
	07/14/2026		Voln Livescan Reimburse	52260 Miscellaneous	-25.00
TOTAL					-25.00
	07/14/2026	CalPERS Financial re...		General Operating Funds	
	07/14/2026		Survivor Billing	51210 CalPERS	-504.00
TOTAL					-504.00
	07/14/2026	CoPower		General Operating Funds	
	07/14/2026			51310 Employee Group Insurance	-697.76
TOTAL					-697.76
	07/14/2026	Luna Tech, LLC		General Operating Funds	
	07/14/2026			52040 Communication Services	-35.00
TOTAL					-35.00
	07/14/2026	Placer Hills Fire Distri...		General Operating Funds	
	07/14/2026			52360 Administration Contract	-46,067.50
TOTAL					-46,067.50

JOA REIMBURSEMENT (Receivable)

PLACER HILLS JULY - SEPT 2025

PAID STATUS

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Garrison	Engine 86	07/23/2025 08:00	07/24/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 84	07/31/2025 08:00	08/01/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 84	08/01/2025 08:00	08/01/2025 18:30	10.5	\$ 25.97	\$ 38.96	\$ 409.03	\$ 5.93	\$ 49.29	464.25
Garrison	Engine 84	08/07/2025 08:00	08/07/2025 18:30	10.5	\$ 25.97	\$ 38.96	\$ 409.03	\$ 5.93	\$ 49.29	464.25
Garrison	Engine 86	08/22/2025 08:00	08/23/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Gordon	Engine 86	09/05/2025 09:00	09/05/2025 18:00	9	\$ 28.67	\$ 43.01	\$ 387.05	\$ 5.61	\$ 46.64	439.30
Gordon	Engine 86	09/24/2025 08:00	09/25/2025 08:00	24	\$ 28.67	\$ 43.01	\$ 1,032.12	\$ 14.97	\$ 124.37	1,171.46

Total: \$ 5,722.65 PD 10/2025

PLACER HILLS OCT - DEC 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Keeler	Engine 86	10/03/2025 08:00	10/04/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 86	10/04/2025 08:00	10/05/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 86	10/15/2025 08:00	10/16/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 86	10/16/2025 08:00	10/17/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 86	10/21/2025 08:00	10/22/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 86	10/23/2025 08:00	10/24/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 86	10/24/2025 08:00	10/24/2025 18:00	10	\$ 25.97	\$ 38.96	\$ 389.55	\$ 5.65	\$ 46.94	442.14
Garrison	Engine 86	10/28/2025 08:00	10/29/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 84	10/30/2025 08:00	10/31/2025 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13

Total: \$ 8,931.21 PD 01/2026

PLACER HILLS JAN - MAR 2026

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Garrison	Engine 84	02/06/2026 08:00	02/06/2026 18:00	10	\$ 25.97	\$ 38.96	\$ 389.55	\$ 5.65	\$ 46.94	442.14
Garrison	Engine 84	02/19/2026 08:00	02/20/2026 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 84	02/26/2026 08:00	02/27/2026 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Garrison	Engine 84	02/27/2026 08:00	02/28/2026 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Keeler	Engine 86	03/14/2026 08:00	03/15/2026 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13

Total: \$ 4,686.68 PD 04/2026

PLACER HILLS APR - JUNE 2026

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Keeler	Engine 86	05/01/2026 08:00	05/02/2026 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Keeler	Engine 86	05/06/2026 08:00	05/07/2026 08:00	24	\$ 25.97	\$ 38.96	\$ 934.92	\$ 13.56	\$ 112.66	1,061.13
Gordon	Engine 86	05/10/2026 08:00	05/11/2026 08:00	24	\$ 28.67	\$ 43.01	\$ 1,032.12	\$ 14.97	\$ 124.37	1,171.46
Gordon	Engine 41	05/16/2026 08:00	05/17/2026 08:00	24	\$ 28.67	\$ 43.01	\$ 1,032.12	\$ 14.97	\$ 124.37	1,171.46
Gordon	Engine 41	06/03/2026 11:30	06/04/2026 08:00	20.5	\$ 28.67	\$ 43.01	\$ 881.60	\$ 12.78	\$ 106.23	1,000.62

Total: \$ 5,465.80

FORESTHILL JULY - SEPT 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 90	08/13/2025 08:00	08/14/2025 08:00	24	\$ 28.67	\$ 43.01	\$ 1,032.12	\$ 14.97	\$ 124.37	1,171.46
Gordon	Engine 90	08/24/2025 13:30	08/25/2025 08:00	18.5	\$ 28.67	\$ 43.01	\$ 795.59	\$ 11.54	\$ 95.87	903.00
Gordon	Medic 90	08/25/2025 08:00	08/26/2025 07:00	23	\$ 28.67	\$ 43.01	\$ 989.12	\$ 14.34	\$ 119.19	1,122.65

Total: \$ 3,197.10 PD 10/2025

FORESTHILL OCT - DEC 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 90	10/18/2025 14:15	10/19/2025 08:00	17.75	\$ 28.67	\$ 43.01	\$ 763.34	\$ 11.07	\$ 91.98	866.39

Total: \$ 866.39 PD 01/2026

FORESTHILL MAR - JUNE 2026

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 90	06/08/2026 17:45	06/09/2026 08:00	14.25	\$ 28.67	\$ 43.01	\$ 612.82	\$ 8.89	\$ 73.84	695.55
Gordon	Engine 90	06/09/2026 08:00	06/10/2026 08:00	24	\$ 28.67	\$ 43.01	\$ 1,032.12	\$ 14.97	\$ 124.37	1,171.46

Total: \$ 1,867.01

NEWCASTLE JULY - SEPT 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Keeler	Engine 41	08/26/2025 08:00	08/27/2025 08:00	24	25.97	38.96	934.92	13.56	112.66	1,061.13

Total 1,061.13 PD 10/2025

NEWCASTLE JAN - MAR 2026

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Hodsdon	Engine 41	02/22/2026 08:00	02/23/2026 08:00	24	25.97	38.96	934.92	13.56	112.66	1,061.13

Total 1,061.13 PD 04/2026

JOA REIMBURSEMENT (Payable)

PLACER HILLS JULY - SEPT 2025

PAID STATUS

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Burbank	Engine 38	07/22/2025 08:00	07/23/2025 08:00	24	26.22	\$ 39.33	\$ 943.92	\$ 13.69	\$ 83.73	\$ 1,041.33
Craig	Engine 38	09/08/2025 07:00	09/08/2025 12:00	5	33.31	\$ 49.97	\$ 249.83	\$ 3.62	\$ 22.16	\$ 275.61
Craig	Engine 38	09/10/2025 08:00	09/10/2025 18:00	10	33.31	\$ 49.97	\$ 499.65	\$ 7.24	\$ 44.32	\$ 551.21

TOTAL: \$ 1,868.15 PD 10/2025

PLACER HILLS OCT - DEC 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Burbank	Engine 38	10/11/2025 08:00	10/11/2025 13:30	5.5	\$ 26.22	\$ 39.33	\$ 216.32	\$ 3.14	\$ 19.19	\$ 238.64
Wood	Engine 38	11/07/2025 10:00	11/07/2025 13:00	3	\$ 30.90	\$ 46.35	\$ 139.05	\$ 2.02	\$ 12.33	\$ 153.40

TOTAL: \$ 392.04 PD 01/2026

PLACER HILLS JAN - MAR 2026

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Wood	Engine 38	02/23/2026 08:00	02/24/2026 08:00	24	\$ 30.90	\$ 46.35	\$ 1,112.40	\$ 16.13	\$ 98.67	\$ 1,227.20

TOTAL: \$ 1,227.20 PD 04/2026

PLACER HILLS APR - JUNE 2026

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Wright-Palton	Engine 38	06/06/2026 08:00	06/07/2026 08:00	24	\$ 32.01	\$ 48.02	\$ 1,152.36	\$ 16.71	\$ 102.21	\$ 1,271.28

TOTAL: \$ 1,271.28

NEWCASTLE OCT - DEC 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Hicks	Engine 38	09/17/2025 08:00	09/18/2025 08:00	24	27.04	\$ 40.56	\$ 973.44	\$ 14.11	\$ 117.30	\$ 1,104.85
Hicks	Engine 38	09/18/2025 08:00	09/18/2025 16:00	8	27.04	\$ 40.56	\$ 324.48	\$ 4.70	\$ 39.10	\$ 368.28

TOTAL: \$ 1,473.14 PD 10/2025

STRIKE TEAM / PREPOSITIONING

PENRYN STRIKE TEAM - PREPOSITIONING

Incident	Equipment	Depart date	Return date	Hours	Personnel	Equipment	Admin	Expenses	Total	Staffing	Paid Status
Prepo	E38	8/23/2025	8/26/2025	57	8,533.47	6,426.34	2,243.97		17,203.78	3 RYN	PD 03/2026
Actual cost of staffing for Prepo									(7,831.58)		
Garnet	BR38	8/26/2025	9/18/2025	563	85,502.73	59,687.46	21,778.53	1,293.28	166,968.72	3 RYN	PD 04/2026
Actual cost of staffing for Garnet									(77,146.03)		
Total FY 2025/2026									99,194.89		



Penryn Fire Protection District

Strategic Plan 2026 – 2031 Community Presentation

September 2, 2026 6:30 pm

September 9, 2026 3:00 pm

Speaker: Cheryl

Topics

- Welcome & Introductions
- Strategic Plan Purpose
- Regional Fire Service Delivery
- Penryn Fire (PFPD) History
- Strategic Plan 2019 – 2024 Goals & Outcomes
- District Strengths
- District Challenges
- Opportunities and Board Priorities
- Community Input and Feedback
- Next Steps

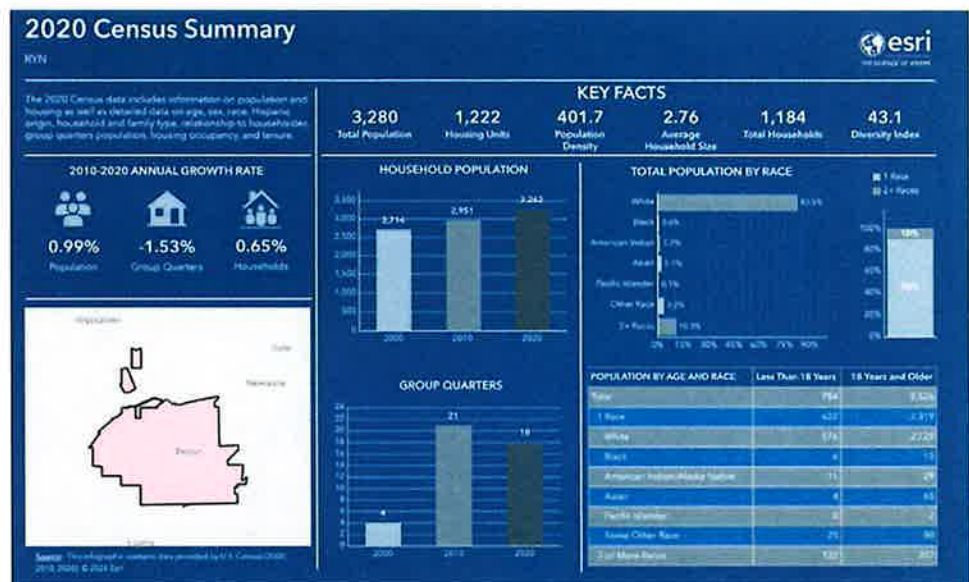
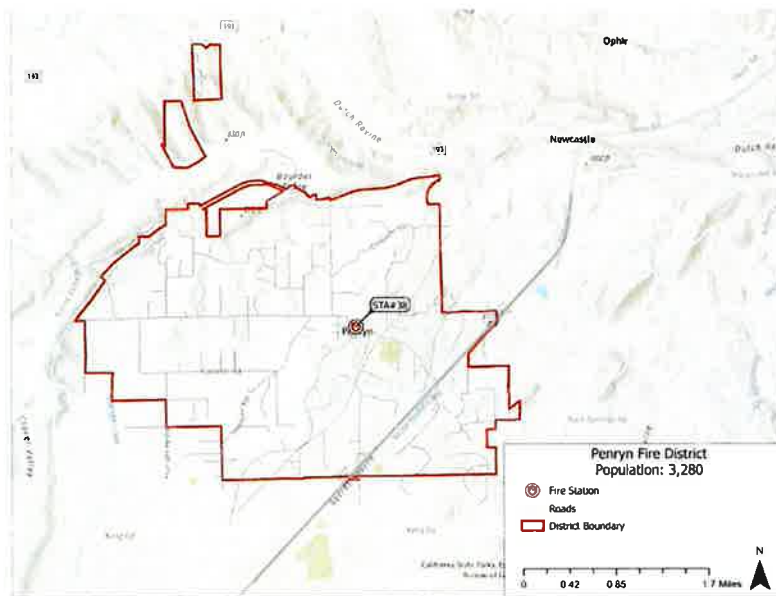
Speaker: Cheryl

Strategic Plan Purpose

- Act as a blueprint/guide for decision-making
- Provide transparency of direction with internal and external stakeholders
- Scope of presentation and discussion limited to those areas under the responsibility of the PFPD

Speaker: Chief

Regional Fire Service Delivery - PFPD



7/08/2026

Speaker: Chief

Regional Fire Service Delivery - Overview

Lincoln FD

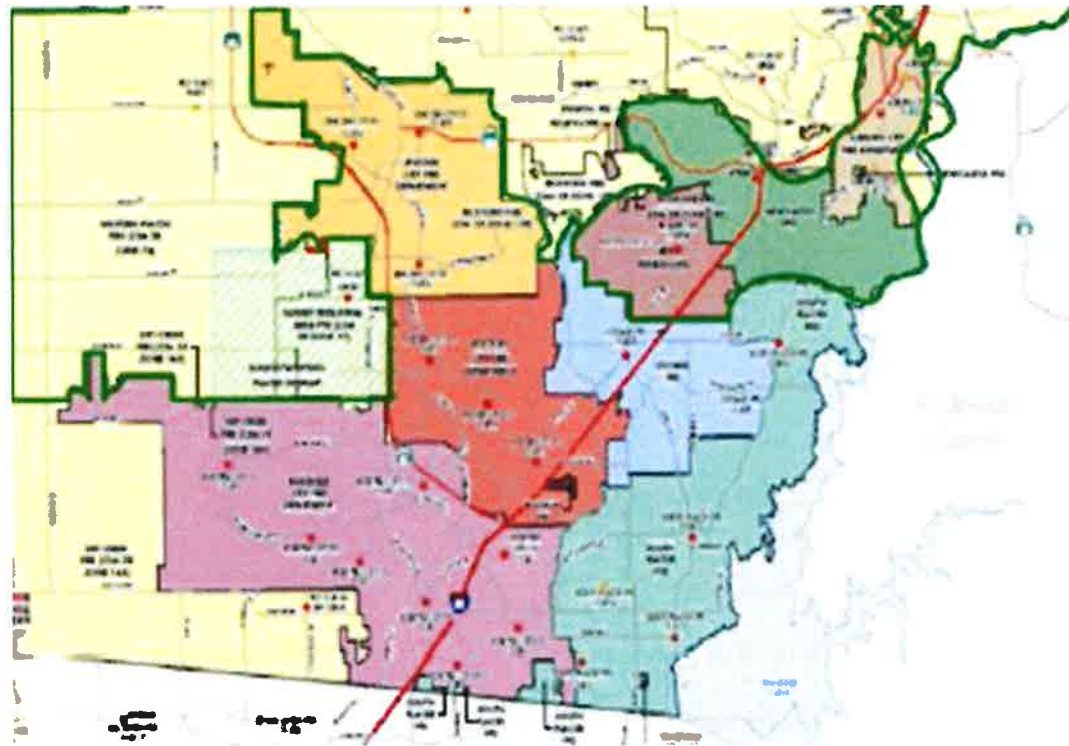
Roseville FD

Rocklin FD

South Placer FD

Penryn FD

Placer Hills FD
(formerly
Newcastle)



7/08/2026

Speaker: Chief

Regional Fire Service Delivery – Station Summary

Agency	Station	Staff	EMS Level	UHU% ¹	Incidents Per Day	This data is taken from the Placer LAFCO Fire Service Review dated April 2025.
ROK	23	3	ALS	7.20%	5.4	
ROK	24	4	ALS	6.00%	4.4	¹ UHU%: Unit Hour Utilization is a measure of the percentage of time a fire apparatus is committed to an incident during its scheduled service period. It is calculated by dividing the total time spent on calls (from dispatch to return to service) by the total number of unit hours available in that period.
ROK	25	3	ALS	5.40%	3.8	
LNC	33	3	BLS	7.90%	4.5	
LNC	34	3	BLS	7.20%	4.6	
LNC	35	3	BLS	7.10%	4.6	
SPL	16	2/2	ALS	Partial Yr	Partial Yr	
SPL	17	3	ALS	0.60%	0.3	
SPL	18	3	ALS	4.10%	2.3	
SPL	20	2/2	ALS	7.40%	1.8	
PHF	84	2	ALS	3.60%	1.8	
PHF	86	2	ALS	3.70%	1.7	² Effective July 1, 2026, Newcastle (NEW) became part of Placer Hills (PHF) and transitioned from EMS Level BLS to ALS.
NEW ²	41	2	BLS	2.50%	1.3	
RYN	38	2	BLS	1.60%	0.9	

Speaker: Chief

Regional Fire Service Delivery – Considerations

- Prepositioning of staff (e.g. during winter storms)
- Strike Teams (fire season)
- Auto Aid
 - Add summary of auto aid given/received during past 2-3 years (Chief to get)

Penryn Fire (PFPD) Overview

- Established 1924 as Volunteer Department (over 100 years old!)
- BLS staffed with 6 personnel (3 Captains/3 Engineers)
- PFPD Chief departed in 8/2020; Chief, Fire Marshall, Battalion Chief and Administrative services provided by Placer Hills FD since 7/2021
- Joint Operating Agreement for resources sharing since 9/2021
- Annual Budget $\approx$ \$1.36M* (2026)
- Primary Revenue Sources/% of Revenue:
 - Ad Valorem Tax $\approx$ 49.5%
 - Measure A $\approx$ 37.7%
 - Measure C $\approx$ 8.4%
 - Other $\approx$ 4.4% (interest, donations)

*excluding strike team revenue

7/08/2026

Penryn Fire (PFPD) Overview (continued)

- Current Equipment

- Type I Engine (In Service 2018; loan payments through 2033)
- Type III Brush (In Service 2008)

- Station 38

- Rated as “Poor” condition in 2025 Municipal Services Review
- Staff Dorm in Attic Space
- Improvements to exhaust handling in engine bay, exterior windows, exterior walls, and grading over past 5 years

Speaker: Robert

Strategic Plan 2019 – 2024 Goals & Outcomes

- Goal 1: Maintain or improve response times. Current response times are 5-8 minutes which is above the state average of 12 minutes.
 - (Add response time chart for 2021-2025)
- Goal 2: Expand the Basic Life Support/Optional Skills EMS delivery to Advanced Life Support delivery.
 - Goal not met due to budget constraints.
- Goal 3: Provide the safest possible environment for our firefighters.
 - Installed vehicle exhaust removal equipment in the engine bays.
 - Replaced/upgraded self-contained breathing apparatus for staff to enable interoperability.
 - Made station improvements (staff dorm, parking, windows, building exterior).

Speaker: Robert

Strategic Plan 2019 – 2024 Goals & Outcomes

- Goal 4: Implement a salary and benefit structure that is within 5% of surrounding Placer County fire protection agencies.
 - Implemented annual wage increases.
 - Implemented District coverage of dental and vision insurance for paid staff and their families and coverage for 50% of paid staff's family medical coverage
 - Entered into a contract with California Public Employees' Pension System (CalPERS) to provide retirement for all paid staff.
 - Provided contributions to employees' 457 plans.
- Goal #5: Create a vehicle replacement program.
 - Replacement schedule created; monies set aside each year.
- Goal #6 Consolidate services with adjacent fire protection agencies when economically feasible and in the best interest of our residents.
 - Regional Directors group established. This is

Speaker: Chief/Captain
Gordon

District Strengths

- Dedicated staff & culture; no staff turnover since 2021 (take pride in serving Penryn)
- Good relationship between staff and Board
- Strong Intern Program
- Strong relationship with other fire districts, United Auburn Indian Community, local government agencies and local elected officials
- Budget reserves for significant funding needed for new Type III (Brush) engine
- Economic reserves
- Strong community support

Speaker: Chief/Captain
Gordon

District Challenges

- Annual revenue increases outpaced by rising costs; lack of significant new growth in district
- Age/Condition of Station 38
- Vehicle Replacement Costs
- Costs/Personnel impacts to move to Advance Life Support (ALS)
- Lack of hydrants in district – water tenders dispatched
- Recruitment (Training requirements (academy and EMT; closure of ROP program)
- Salary competition from surrounding districts/cities
- External Pressure for Consolidation

Speaker: Danielle??

Opportunities and Board Priorities

- Potential Opportunities

- Collaborate with other special districts to seek additional funding
- Collaborate with other districts/cities for potential economies of scale (e.g. purchases, resources)

- Fire Board Priorities

- Maintain fiscal solvency
- Ensure response times remain within goals for the district
- Maintain Strike Team Readiness
- Maintain Intern Program
- Order new Type III Engine (Brush)
- Determine viability for future consolidation
- Replace Station 38 Air Conditioning Unit and Roof
- Evaluate feasibility for additional facility upgrades

Speaker: Chief

External Factors Impacting PFPD

- LAFCO Proposed Workplan 2026-27
- South Placer FD Bond Measure - Nov 2026 Ballot

Speaker: Cheryl

Community Input

- Community Priorities
- Q & A
- Other Resources
 - Municipal Services Review – (add link)

Speaker: Cheryl

Next Steps

- Strategic Plan Development*

- | | |
|---|----------------|
| ➤ Hold public stakeholder education/input sessions: | September 2026 |
| ➤ Develop draft Plan: | Sept-Oct 2026 |
| ➤ Community Review/Input to Draft Plan: | Oct - Nov 2026 |
| ➤ Board Review and Approval of Plan: | Nov - Dec 2026 |

* Dates are estimated and may be adjusted if necessary



OFFICE OF THE PLACER COUNTY COUNSEL

CLAYTON T. COOK
COUNTY COUNSEL

175 Fulweiler Avenue
Auburn, California 95603
Telephone: 530-889-4044
Facsimile: 530-889-4069
www.placer.ca.gov

June 19, 2026

Gillian Lofrano
Post Office Box 219
Penryn, CA 95663-0219

Re: 2026 Biennial Agency Conflict of Interest Code Review

Dear Gillian Lofrano:

Due to a clerical error, the letter sent out on June 15, 2026, inadvertently omitted the 2026 Biennial Review instructions. Please disregard that letter, as this one includes all of the instructions needed.

The Political Reform Act requires every local government agency to review its Conflict of Interest Code every two (2) years to determine if it complies with current law, accurately depicts the appropriate list of designated employees and the appropriate disclosure level, and clearly indicates the agency filing officer. If the code does not adequately address these requirements, then the code must be amended. Each local agency within the County must submit to the County Board of Supervisors a Biennial Notice indicating whether or not an amendment is necessary. Enclosed is the notice from the California Fair Political Practices Commission (FPPC) regarding this requirement, along with the 2026 Local Agency Biennial Notice. The FPPC offers an online workshop for agencies on this topic that is highly recommended.

Please note that, as required by law, we will be reviewing your Codes and Appendices mainly for three elements: 1) Designation of Filing Officer; 2) Designation of Employees; 3) Degree of disclosure required for each employee position. If these three elements are not clearly designated in your Conflict of Interest Code or Appendix, we will be asking you to amend them accordingly. **You are hereby notified** that you are required to **review** your Conflict of Interest Code and **submit** the enclosed Biennial Notice indicating that either amendments are required or no amendments are necessary.

Please provide all three of the documents listed below to this office no later than **August 3, 2026**

- 1) **Biennial Notice**
- 2) **Conflict of Interest Code**
- 3) **Organization Chart**

The Biennial Notice is available as a fillable form at www.fppc.ca.gov. You may fill out the Biennial Notice online and submit it, along with your Conflict of Interest Code and Organization Chart, electronically to CountyCounsel@placer.ca.gov. It would be most helpful if you returned the notice and your code as soon as possible to enable this office to do its work in the most efficient manner possible.

Please do not hesitate to call if you have any questions.

Very truly yours,

PLACER COUNTY COUNSEL'S OFFICE

By: _____
Danika McClelland, Deputy County Counsel

DM/sf
Enclosure



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Very truly yours,

PLACER COUNTY COUNSEL'S OFFICE

By: _____
Danika McClelland, Deputy County Counsel

DM/sf
Enclosure

2026 Conflict of Interest Code Biennial Notice Instructions for Local Agencies

The Political Reform Act requires every local government agency to review its conflict of interest code biennially. A conflict of interest code tells public officials, governmental employees, and consultants what financial interests they must disclose on their Statement of Economic Interests (Form 700).

By July 1, 2026: The code reviewing body must notify agencies and special districts within its jurisdiction to review their conflict of interest codes.

By October 1, 2026: The biennial notice must be filed with the agency's code reviewing body.

The FPPC has prepared a 2026 Local Agency Biennial Notice form for local agencies to complete or send to agencies within its jurisdiction to complete before submitting to the code reviewing body. The City Council is the code reviewing body for city agencies. The County Board of Supervisors is the code reviewing body for county agencies and any other local government agency whose jurisdiction is determined to be solely within the county (e.g., school districts, including certain charter schools). The FPPC is the code reviewing body for any agency with jurisdiction in **more than one county** and will contact them.

The Local Agency Biennial Notice is not forwarded to the FPPC.

If amendments to an agency's conflict of interest code are necessary, the amended code must be forwarded to the code reviewing body for approval within 90 days. An agency's amended code is not effective until it has been approved by the code reviewing body.

If you answer yes, to any of the questions below, your agency's code probably needs to be amended.

- Is the current code more than five years old?
- Have there been any substantial changes to the agency's organizational structure since the last code was approved?
- Have any positions been eliminated or re-named since the last code was approved?
- Have any new positions been added since the last code was approved?
- Have there been any substantial changes in duties or responsibilities for any positions since the last code was approved?

If you have any questions or are still not sure if you should amend your agency's conflict of interest code, please contact the FPPC. Additional information including an online webinar regarding how to amend a conflict of interest code is available on [FPPC's website](https://www.fppc.ca.gov).

2026 Local Agency Biennial Notice

Name of Agency: _____

Mailing Address: _____

Contact Person: _____ Phone No. _____

Email: _____ Alternate Email: _____

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (*check one BOX*):

☐ **An amendment is required. The following amendments are necessary:**

(*Check all that apply.*)

- ☐ Include new positions
- ☐ Revise disclosure categories
- ☐ Revise the titles of existing positions
- ☐ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- ☐ Other (*describe*) _____

☐ **The code is currently under review by the code reviewing body.**

☐ **No amendment is required.** (If your code is over five years old, amendments may be necessary.)

Verification (to be completed if no amendment is required)

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

Signature of Chief Executive Officer

Date

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2026**, or by the date specified by your agency, if earlier, to:

*Office of Placer County Counsel
175 Fulweiler Avenue
Auburn, CA 95603*

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.

Penryn Fire Protection District

Conflict of Interest Code

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 California Code of Regulations Section 18730) that contains the terms of a standard conflict of interest code, which can be incorporated by reference in an agency's code. After public notice and hearings, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices, designating positions and establishing disclosure categories, shall constitute the conflict of interest code of Penryn Fire Protection District.

Individuals holding designated positions shall file their statements of economic interests with Penryn Fire Protection District, which will make the statements available for public inspection and reproduction (Gov. Code Sec. 81008). Upon receipt of the statements, the District shall make and retain copies and forward the originals to the Placer County Elections Office.

Appendices:

Appendix A: Designated Positions

Appendix B: Disclosure Categories

APPENDIX A
Designated Positions

<u>Designated Positions</u>	<u>Disclosure Categories</u>
Board Members/Director	1, 2
District Fire Chief	1, 2
Captains	2

APPENDIX B
DISCLOSURE CATEGORIES

Disclosure Category 1

Designated positions in this category must disclose interests in real property located within the jurisdiction or within two miles of the boundaries of the jurisdiction or within two miles of any land owned or used by the agency; and investments and business positions in business entities, and income, including loans, gifts, and travel payments, from all sources.

Disclosure Category 2

Designated positions in this category must disclose investments and business positions in business entities and sources of income, including gifts, loans, and travel payments, if the business entities or sources of income are of the type that contract with the District to provide goods, services (including financial institutions), material, supplies, or lease space to the District.