



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

RESOLUTION NO. 2023-08

**A RESOLUTION AMENDING THE OPERATING BUDGET FOR FISCAL YEAR 2022-2023 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 2023-2024.

PASSED AND ADOPTED by the Board of Directors of the Penryn Fire Protection District this eighteenth day of September 2023, by the following vote on roll call:

AYES HARDESTY, HOTALING, MAHONEY, NEIFER, SHIELDS

NOES: Ø

ABSENT: Ø

Cheryl Hotaling, Chairperson

ATTEST:

Susan Mahoney, District Secretary



PENRYN FIRE PROTECTION DISTRICT

STAFF REPORT

Date: September 18, 2023
To: Board of Directors
From: Administrative Committee
Subject: FY 2024 Final Operating and Mitigation Budgets

Background

The District's Preliminary Operating and Mitigation Budgets for Fiscal Year (FY) 2024 were adopted on June 19, 2023. As required, final budgets must be adopted no later than September 30th of each year. The preliminary budgets were reviewed on September 13, 2023 by the District's Administrative Committee. The following adjustments are recommended.

Discussion

The FY 2024 **operating budget** with proposed amendments is attached.

Operating revenues have been increased \$59,874 (from \$1,216,245 to \$1,276,119) from the preliminary budget. This increase reflects anticipated increases in interest earnings due to current market conditions, strike team revenue earned in August of this fiscal year, and final property tax revenue projections received from Placer County.

Operating expenses have been increased \$49,971 (from \$1,108,776 to \$1,158,747) from the preliminary budget. This increase reflects strike team expenses incurred in August of this fiscal year and updated Placer County collection costs.

The FY 2024 **mitigation budget** with proposed amendments is also attached.

Mitigation revenues have been increased \$25,000 (from \$51,220 to \$76,220) from the preliminary budget. This increase reflects anticipated increases in interest earnings due to current market conditions and anticipated increases in mitigation fee revenue due to the recently Board adopted mitigation fee schedule.

Mitigation expenses have been increased \$5,000 (from \$71,220 to \$76,220) to reflect the cost of the Fire Facilities Impact Study and Fee Schedule.

Fiscal Impact

Adoption of Resolution 2023-08 increases the net income of the operating budget by \$9,903 (from 107,469 to \$117,373) and increases the net income of the mitigation budget by \$20,000 (from a \$20,000 net loss to breakeven).

Recommendation

The Committee recommends adoption of Resolution 2023-08 which approves the **final operating and mitigation budgets** for FY 2024.

Penryn Fire Protection District

Final Operating Budget FY 23-24 Draft

	Amended FY 22-23	Actual FY 22-23	Prelim FY 23-24	Final FY 23-24
Revenue				
Taxes				
40010 Current Secured	540,303	538,823	567,318	568,208 5%
40020 Property tax impounds	52	52	0	0
40040 Railroad Unitary Property	617	617	620	637 County
40050 Unitary and Non-Unitary	11,402	11,652	11,400	12,199 County
40060 Current Unsecured	11,574	11,488	11,575	12,310 County
40070 Delinquent Secured Prop	0	-11	0	0
40090 Delinquent Unsecured	100	221	0	0
40100 Current Supplemental	18,320	24,782	18,320	13,915 County
40110 Delinquent Supplemental	40	9	0	0
40180 Special Tax Measure C	112,209	113,593	112,300	113,695 DTA
42010 Investment Income	15,000	19,447	10,000	15,000
44350 State Homeowners Relief	3,121	3,184	3,200	3,042 County
46030 Direct Charges Measure A	449,050	452,617	467,012	472,614 DTA
Total Taxes	1,161,787	1,176,472	1,201,745	1,211,619
44040 State Match/Grants	38,940	30,200	0	0
46070 JOA reimbursements	20,600	18,756	0	0
46090 Fire Code Inspections	13,000	12,757	12,500	12,500
46360 Fire Services Strike Team	68,000	63,187	0	50,000
48030 Miscellaneous	29,500	29,492	2,000	2,000
Total Revenue	1,331,827	1,330,864	1,216,245	1,276,119
Expense				
Operations				
52030 Clothing and Personal	20,000	25,495	20,000	20,000 3 sets
52040 Communication Services	9,500	9,655	6,500	6,500
52080 Insurance Liability	19,350	19,350	20,555	20,555 JPRIMA
52160 Maintenance - vehicles	35,000	34,499	22,000	22,000
52170 Fuel	13,000	13,517	20,000	20,000
52180 Bldng Materials, Improve	1,000	842	7,000	7,000
52240 Membership Dues	1,500		1,500	1,500
52260 Miscellaneous	2,500	4,236	2,000	2,000
52320 Printing	500		500	500
52330 Other Supplies				
52330 Office Supplies	3,000	2,560	3,000	3,000
52330 Supplies-Equipment	27,000	16,794	25,000	25,000
Total 52330 Other Supplies	30,000	19,354	28,000	28,000
52360 Professional Services				
52360 Administration Contract	156,655	156,655	165,341	165,341 Actual
52360 SP Cad		3,660		
52360 Audit	5,400	5,400	5,550	5,550

Penryn Fire Protection District

Final Operating Budget FY 23-24 Draft

	Amended FY 22-23	Actual FY 22-23	Prelim FY 23-24	Final FY 23-24	
52360 County Collection Charges	5,601	5,601	5,800	5,800	
52360 LAFCO dues	886	886	950	950	
52360 Legal services	98	98	2,000	2,000	
52360 Parcel Tax Consultant	14,660	14,660	8,500	8,500	DTA
52360 SB 2557 Collection costs	9,644	9,644	10,000	9,971	County
Total 52360 Professional Services	192,943	196,603	198,141	198,112	
52370 Legal Services					
52390 County Services					
52390 Services payroll/dispatch	11,427	7,767	10,000	10,000	
52390 Professional Svcs. 457	4,250	4,250	5,000	5,000	Add accounts
Total 52390 County Services	15,677	12,017	15,000	15,000	
52490 Special Contributions	-75	-75	0	0	
52580 Special District Expense					
52580 Commision Reimbursements	3,075	3,075	4,500	4,500	
52580 Precinct Elections	500	500	0	0	
52580 Strike Team Expense	17,895	17,895	0	25,000	
Total 52580 Special District Expense	21,470	21,470	4,500	29,500	
52785 Training	500	124	7,200	7,200	
52800 Utilities	10,500	9,680	12,000	12,000	
53190 Taxes & Assessments	62	62	60	60	
54450 Equipment	28,624	28,316	0	0	
Total Operations	402,052	395,144	364,956	389,927	
Payroll Expenses					
51010 Salaries and Wages	400,000	411,424	479,000	479,000	
51040 Overtime and Call Back	185,000	188,249	90,000	115,000	Strike teams
51210 CalPERS	61,200	55,045	64,820	64,820	13.54%
51220 Payroll Taxes	11,000	10,799	15,000	15,000	
51310 Employee Group Insurance	39,000	35,470	40,000	40,000	
51360 Workers Comp Ins.	79,500	59,629	55,000	55,000	FASIS
51370 Comp for Absence	24,592	24,592	0	0	
Total Payroll Expenses	800,292	785,208	743,820	768,820	
Total Expense	1,202,343	1,180,352	1,108,776	1,158,747	
Net Income	129,484	150,512	107,469	117,373	
Beginning Fund Balance	1,029,026	1,029,026	1,179,538	1,179,538	
Ending Balance	1,158,510	1,179,538	1,287,008	1,296,911	

Penryn Fire Protection District Final Operating Budget FY 23-24

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Penryn Fire Protection District Final Operating Budget FY 23-24

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51370 Comp for Absence	24,592	24,592	0	0
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Total Expense	1,202,343	1,180,352	1,108,776	1,158,747
Net Income	129,484	150,512	107,469	117,373
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Ending Balance	1,158,510	1,179,538	1,287,008	1,296,911

Penryn Fire Protection District
Final Mitigation Budget FY 23-24

	Adopted FY 22/23	Actual FY 22-23	Preliminary FY 23/24	Final FY 23/24
Revenue				
42010 Interest Income	10,355	13,851	8,000	12,000
46440 Mitigation Fees	61,851	68,573	43,220	64,220
48030 Miscellaneous - Donations	3,677	3,677	-	-
TOTAL REVENUE	75,883	86,100	51,220	76,220
Expense				
52260 Miscellaneous	-	-	20,000	25,000
54440 Buildings and Improvements			-	-
53040 Lease Purchase - Principal	29,858	31,231	32,668	32,668
53080 Lease Purchase - Interest	21,363	19,989	18,552	18,552
TOTAL EXPENSES	51,221	51,220	71,220	76,220
NET INCOME/(LOSS)	24,662	34,880	(20,000)	-
Beginning Fund Balance Restricted	300,000	300,000	300,000	300,000
Beginning Balance - Unrestricted	459,024	459,024	493,904	493,904
Ending Balance	783,686	793,904	773,904	793,904