

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:

ABSENT:

Chery 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	
renue	THE DESIGNATION				
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	Cou
40050 Unitary and Non-Unitary	11,402	11,652	11,400	12,199	Cou
40060 Current Unsecured	11,574	11,488	11,575	12,310	Cou
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	Соц
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	Cou
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	
al Revenue	1,331,827	1,330,864	1,216,245	1,276,119	
ense		3 23 3 7 7			
Operations					
52030 Clothing and Personal	20,000	25,495	20,000	20,000	3 se
52040 Communication Services	9,500	9,655	6,500	6,500	
52080 Insurance Liability	19,350	19,350	20,555	20,555	JPR
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	
	300				
52330 Other Supplies	300				
52330 Other Supplies 52330 Office Supplies	3,000	2,560	3,000	3,000	
		2,560 16,794	3,000 25,000	3,000 25,000	
52330 Office Supplies	3,000				
52330 Office Supplies 52330 Supplies-Equipment	3,000 27,000	16,794	25,000	25,000	
52330 Office Supplies 52330 Supplies-Equipment Total 52330 Other Supplies	3,000 27,000	16,794	25,000	25,000	Acti
52330 Office Supplies 52330 Supplies-Equipment Total 52330 Other Supplies 52360 Professional Services	3,000 27,000 30,000	16,794 19,354	25,000 28,000	25,000 28,000	Actu

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	<u>L</u>
52360 County Collection Charges	5,601	5,601	5,800	5,800	9
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	ı.
Total Operations	402,052	395,144	364,956	389,927	
Payroll Expenses	Nuse I Great		d a sub 6		
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 Payroli 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	
			1,179,538	1,296,911	•
Ending Balance	1,158,510	1,179,538	1,201,000	1,230,311	

Penryn Fire Protection District Final Operating Budget FY 23-24

	Amended FY 22-23	Actual FY 22-23	Prelim FY 23-24	Final FY 23-24
venue		W. 1		
Taxes				
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46070 JOA reimbursements	20,600	18,756	0	0
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48030 Miscellaneous	29,500	29,492	2,000	2,000
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pense	TOTAL THE SECTION	ne i regentin		The live way
Operations				
52030 Clothing and Personal	20,000	25,495	20,000	20,000 3
52040 Communication Services	9,500	9,655	6,500	6,500
52080 Insurance Liability	19,350	19,350	20,555	20,555 J
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
52240 Wembership Dues	1.500			.,
·	1,500 2.500	4.236	•	2.000
52260 Miscellaneous	2,500	4,236	2,000	2,000 500
52260 Miscellaneous 52320 Printing	,	4,236	•	2,000 500
52260 Miscellaneous 52320 Printing 52330 Other Supplies	2,500 500		2,000	500
52260 Miscellaneous 52320 Printing 52330 Other Supplies 52330 Office Supplies	2,500 500 3,000	2,560	2,000 500 3,000	3,000
52260 Miscellaneous 52320 Printing 52330 Other Supplies 52330 Office Supplies 52330 Supplies-Equipment	2,500 500 3,000 27,000	2,560 16,794	2,000 500 3,000 25,000	3,000 25,000
52260 Miscellaneous 52320 Printing 52330 Other Supplies 52330 Office Supplies 52330 Supplies-Equipment Total 52330 Other Supplies	2,500 500 3,000	2,560	2,000 500 3,000	3,000
52260 Miscellaneous 52320 Printing 52330 Other Supplies 52330 Office Supplies 52330 Supplies-Equipment Total 52330 Other Supplies 52360 Professional Services	2,500 500 3,000 27,000 30,000	2,560 16,794 19,354	2,000 500 3,000 25,000 28,000	3,000 25,000 28,000
52260 Miscellaneous 52320 Printing 52330 Other Supplies 52330 Office Supplies 52330 Supplies-Equipment Total 52330 Other Supplies	2,500 500 3,000 27,000	2,560 16,794	2,000 500 3,000 25,000	3,000 25,000

Penryn Fire Protection District Final Operating Budget FY 23-24

			Final FY 23-24	
5,601	5,601	5,800	5,800	
886	886	950	950	
98	98	2,000	2,000	
14,660	14,660	8,500	8,500	DTA
9,644	9,644	10,000	9,971	County
192,943	196,603	198,141	198,112	
11,427	7,767	10,000	10,000	
4,250	4,250	5,000	5,000	Add accounts
15,677	12,017	15,000	15,000	K:
-75	-75	0	0	
3,075	3,075	4,500	4,500	
500	500	0	0	
17,895	17,895	² 0	25,000	
21,470	21,470	4,500	29,500	5
500	124	7,200	7,200	
10,500	9,680	12,000	12,000	
62	62	60	60	
28,624	28,316	0	0	
402,052	395,144	364,956	389,927	
400,000	411,424	479,000	479,000	
185,000		90,000	, in the second	Strike teams
61,200	55,045	64,820	64,820	13.54%
11,000	10,799	15,000	15,000	
39,000	35,470	40,000	40,000	
79,500	59,629	55,000	55,000	FASIS
24,592	24,592	0	0	
800,292	785,208	743,820	768,820	
1,202,343	1,180,352	1,108,776	1,158,747	
129,484	150,512	107,469	117,373	
1,029,026	1,029,026	1,179,538	1,179,538	
	1,179,538	1,287,008	1,296,911	
	98 14,660 9,644 192,943 11,427 4,250 15,677 -75 3,075 500 17,895 21,470 500 10,500 62 28,624 402,052 400,000 185,000 61,200 11,000 39,000 79,500 24,592 800,292 1,202,343	98 98 14,660 14,660 9,644 9,644 192,943 196,603 11,427 7,767 4,250 4,250 15,677 12,017 -75 -75 3,075 3,075 500 500 17,895 17,895 21,470 21,470 500 124 10,500 9,680 62 62 28,624 28,316 402,052 395,144 400,000 411,424 185,000 188,249 61,200 55,045 11,000 10,799 39,000 35,470 79,500 59,629 24,592 24,592 800,292 785,208 1,202,343 1,180,352	98 98 2,000 14,660 14,660 8,500 9,644 9,644 10,000 192,943 196,603 198,141 11,427 7,767 10,000 4,250 4,250 5,000 15,677 12,017 15,000 -75 -75 0 3,075 3,075 4,500 500 500 0 17,895 17,895 0 21,470 21,470 4,500 500 124 7,200 10,500 9,680 12,000 62 62 62 60 28,624 28,316 0 402,052 395,144 364,956 400,000 411,424 479,000 185,000 188,249 90,000 61,200 55,045 64,820 11,000 10,799 15,000 39,000 35,470 40,000 79,500 59,629 55,000 24,592 24,592 0 800,292 785,208 743,820 1,202,343 1,180,352 1,108,776	98 98 2,000 2,000 14,660 14,660 8,500 8,500 9,644 9,644 10,000 9,971 192,943 196,603 198,141 198,112 11,427 7,767 10,000 10,000 4,250 4,250 5,000 5,000 15,677 12,017 15,000 15,000 -75 -75 -75 0 0 0 3,075 3,075 4,500 4,500 500 500 0 0 0 17,895 17,895 0 25,000 21,470 21,470 4,500 29,500 500 124 7,200 7,200 10,500 9,680 12,000 12,000 62 62 62 60 60 28,624 28,316 0 0 402,052 395,144 364,956 389,927 400,000 411,424 479,000 479,000 61,200 55,045 64,820 64,820 11,000 10,799 15,000 15,000 39,000 35,470 40,000 40,000 79,500 59,629 55,000 55,000 24,592 24,592 0 0 800,292 785,208 743,820 768,820 11,202,343 1,180,352 1,108,776 1,158,747

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			1111			
	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		:0)	
	TOTAL REVENUE	75,883	86,100	51,220	76,220	
Expense						
	52260 Miscellaneous	e e	:=:	20,000	25,00	
	54440 Buildings and Improvements				æ:	
	53040 Lease Purchase - Principal	29,858	31,231	32,668	32,66	
	53080 Lease Purchase - Interest	21,363	19,989	18,552	18,55	
	TOTAL EXPENSES	51,221	51,220	71,220	76,22	
	NET INCOME/(LOSS)	24,662	34,880	(20,000)	;#c	
	Beginning Fund Balance Restricted	300,000	300,000	300,000	300,00	
	Beginning Balance - Unrestricted	459,024	459,024	493,904	493,90	
	Ending Balance	783,686	793,904	773,904	793,90	