



# PENRYN FIRE PROTECTION DISTRICT

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

**Monday, June 15, 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](mailto:marmstrong@placerhillsfire.org) at least twenty-four (24) hours in advance of a Regular meeting to make arrangements for such reasonable accommodations. (For Special meetings, please request accommodations no less than 12 hours prior to the meeting.)

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

1. **CALL MEETING TO ORDER / ROLL CALL**
2. **PLEDGE OF ALLEGIANCE**
3. **APPROVAL OF AGENDA**
4. **APPROVAL OF MINUTES:** May 18, 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. **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
  - D. Status on Placer County Local Hazard Mitigation Plan update for 2026 & CWPP Community Wildfire Prevention Plan

### **ACTION ITEMS**

1. Consider and appoint an ad-hoc engine replacement committee
2. 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
3. Consider and adopt Resolution No. 2026-05 approving a transfer into the general committed funds
4. Consider and adopt Resolution No. 2026-06 amending the budget for Fiscal Year 2025-2026
5. Consider and approve Placer County Auditor/Controller's agreement for services for Fiscal Year 26-27 at a cost of \$7,850
6. Consider and approve a memorandum of understanding with South Placer Fire for Tablet

Command Services

7. Consider and approve an agreement extension for administrative services with Placer Hills Fire Protection District, for 3 months
8. Consider and approve the memorandum of understating between Sierra Nevada Firefighters, Local 3800 and the Penryn Fire Protection District, expiring June 30, 2028
9. Consider and adopt Resolution 2026-07 approving the Preliminary Budget for Fiscal Year 2026-2027

**MEETING ADJOURNMENT**

**Next meeting:** Monday, July 20, 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

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### MINUTES OF THE REGULAR MEETING May 18, 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, Diego Heimlich, Larry Shields, and Robert Verdugo  
Directors absent: N/A  
Staff in attendance: Chief Gow, Fire Chief D'Ambrogi, Division Chief Williamson, and District Manager Armstrong
2. **Pledge of Allegiance:** Chair Hotaling led the Pledge of Allegiance.
3. **Approval of Agenda:** Director Heimlich 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 April 20, 2026 meeting and the May 5, 2026 special 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 Heimlich seconded the motion that passed unanimously.
6. **Correspondence:** Chief Gow shared that he received three communications; Clayton Thomas, Local 3800 president, has accepted a position as the Penn Valley Fire Chief, notice that Penryn Fire Protection District was named in the lawsuit involving the Hope Way project, and request for an extension on the Admin contract due to the Newcastle/Placer Hills reorganization.
7. **Public Comment:** N/A
8. **Informational/Non-Action Items:**
  - a. **Sierra Nevada Firefighters, Local 3800 (Local 3800):** Captain Gordon shared that with the change in the Local 3800 there are some changes that the union will have to work through
  - b. **Fire Chiefs Report: Chief Gow**
    1. Board members with the reorganized board will all be selected by the end of the week
    2. Sub-JOA with the City of Auburn; working on standardizations and programs. Chief Rogers is developing a staff report to share details on the progress of the Sub-JOA
    3. South Placer is putting a tax measure on the November ballot**Operations Report: Division Chief Williamson**
    1. Engine out for routine maintenance
    2. Total calls in April; 40, 8 of which were to support other agencies**Fire Prevention report: Division Chief Williamson**
    1. Completed 1 plan review, 2 rough/hydro, 1 final, 2 propane line
    2. 1 knox box gate
  - c. **Director Committee Reports**
    1. **Personnel Committee:** Chair Hotaling reported that they met with the negotiations team, the MOU will be brought back at the June meeting.
    2. **Administrative Contract & Finance Oversight Committee:** Vice-Chair Hardesty reported that they met with staff a few weeks ago. Chair Hotaling shared that there have been discussions of changing the format of the meetings.
    3. **Ad hoc committee for future cooperation with other fire departments:** N/A
    4. **Ad hoc strategic plan:** Chair Hotaling reported that a meeting will be scheduled next week.

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

Fire Marshal D'Ambrogi reported the plan is with state OES for approval and then will come to the local agencies for adoption. THE CWPP is holding a public meeting on the 21<sup>st</sup> at 6:00pm and a virtual meeting on the 27<sup>th</sup>. The Evacuation Transportation Resiliency Plan is working to compile data from scenarios, working to identify the main roads and how they can be used in an evacuation.

**9. Action Items:**

**a. Consider and approve an amendment to the Letter of Agreement for Occupational Health and Safety Services between The Permanente Medical Group, Inc and Penryn Fire Protection District**

Chief Gow reported this agreement adds a few routine cancer screenings.

Motion made by Vice-Chair Hardesty to approve the amendment to the Letter of Agreement for Occupational and Safety Services. Director Verdugo seconded the motion, the motion passed unanimously.

**b. Consider and adopt Resolution No. 2026-02 setting the rate for Measure A special tax and requesting collection of charges on the County of Placer property tax rolls**

Motion made by Director Heimlich to adopt Resolution No. 2026-02. Director Shields seconded the motion, the motion passed unanimously by roll call.

**c. Consider and adopt Resolution No. 2026-03 requesting the collection of Measure C charges on the County of Placer property tax rolls**

Motion made by Vice-Chair Hardesty to adopt Resolution No. 2026-03. Director Heimlich seconded the motion, the motion passed unanimously by roll call.

The public meeting was adjourned and the Board went into Closed Session at 6:49pm

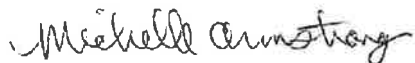
**d. Closed Session: Pursuant to California Govt. Code § 54957.6(a) LABOR NEGOTIATION; Discussion of the Memorandum of Understanding with Local 3800, District negotiators: Hotaling and Hardesty**

The open meeting was reconvened at 6:54pm. Chair Hotaling reported that no action was taken in closed session.

**The meeting was adjourned at 6:55pm**

**Next Board Meeting: Monday, June 15, 2026 6:30 PM - 8:00 PM (PST)**

Respectfully submitted,



District Manager

**Penryn Fire Protection District  
FY 2025-2026 through April 2026  
OPERATING FUND**

|                                    |  |                |
|------------------------------------|--|----------------|
| <b>ASSETS</b>                      |  |                |
| Cash                               |  | 2,498,591.63   |
| Total Assets                       |  | 2,498,591.63   |
| <br><b>LIABILITIES</b>             |  |                |
| Other payables                     |  | (6,204.17)     |
| Payroll payables                   |  | 28,006.22      |
| Compensated Absences               |  |                |
| Total Liabilities                  |  | 21,802.05      |
| <br><b>FUND BALANCE</b>            |  |                |
| Beginning Balance                  |  | 1,926,908.99   |
| Beginning Balance - Committed      |  | 80,766.23      |
| Revenues                           |  | 1,542,729.20   |
| Expenses                           |  | (1,073,614.84) |
| Ending Balance                     |  | 2,396,023.35   |
| Ending Balance - Committed         |  | 80,766.23      |
| Total Liabilities and Fund Balance |  | 2,498,591.63   |

**Penryn Fire Protection District  
FY 2025-2026 through April 2026  
MITIGATION FUND**

|                                    |  |            |
|------------------------------------|--|------------|
| <b>ASSETS</b>                      |  |            |
| Cash                               |  | 524,180.80 |
| Total Assets                       |  | 524,180.80 |
| <br><b>LIABILITIES</b>             |  |            |
| Payables                           |  | -          |
| Total Liabilities                  |  | -          |
| <br><b>FUND BALANCE</b>            |  |            |
| Beginning Balance - Unrestricted   |  | 452,650.33 |
| Beginning Balance - Capital        |  | -          |
| Revenues                           |  | 122,750.57 |
| Expenses                           |  | 51,220.10  |
| Ending Balance - Unrestricted      |  | 524,180.80 |
| Ending Balance - Capital           |  | -          |
| Total Liabilities and Fund Balance |  | 524,180.80 |

Trial Balance - Composite

Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Time Period: Current Period  
 Period: FY2026 - Apr  
 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              | 1,946,545.42      | 793,319.73   | 241,273.52    | 2,498,591.63   |
| 10099:Cash - Conversion                            | 0.00              | 37,727.90    | 37,727.90     | 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                             | 5,522.34          | 45,547.39    | 44,865.56     | 6,204.17       |
| 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                  | (25,394.02)       | 54,435.43    | 56,156.31     | (27,114.90)    |
| 20240:Payroll Liabilities                          | (937.40)          | 600.00       | 553.92        | (891.32)       |
| 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                       | (1,926,908.99)    | 0.00         | 0.00          | (1,926,908.99) |
| 30310:Committed Fund Balance                       | (80,766.23)       | 0.00         | 0.00          | (80,766.23)    |
| 40010:Taxes - Current Secured Property             | (345,902.01)      | 0.00         | 251,578.78    | (597,480.79)   |
| 40040:Taxes - Railroad Unitary Property            | (393.44)          | 0.00         | 286.14        | (679.58)       |
| 40050:Taxes - Unitary and Op Non-Unitary Property  | (7,960.49)        | 0.00         | 5,789.44      | (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        | (6,486.12)        | 0.00         | 6,055.02      | (12,541.14)    |
| 40110:Taxes - Delinquent Supplemental Property     | (27.91)           | 0.00         | 0.00          | (27.91)        |
| 40180:Other Taxes                                  | (64,266.63)       | 0.00         | 45,453.11     | (109,719.74)   |
| 42010:Investment Income                            | (54,632.26)       | 36.79        | 7,393.24      | (61,988.71)    |
| 44350:State Homeowners Property Tax Relief         | (1,530.30)        | 0.00         | 1,071.21      | (2,601.51)     |
| 46030:Direct Charges                               | (286,890.06)      | 0.00         | 205,055.57    | (491,945.63)   |
| 46090:Planning and Engineering Services            | (8,000.00)        | 0.00         | 750.00        | (8,750.00)     |
| 46350:Fire Services                                | 0.00              | 0.00         | 0.00          | 0.00           |
| 46360:Other Fees and Charges                       | (41,322.88)       | 0.00         | 174,009.81    | (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                           | 371,440.02        | 38,755.92    | 0.00          | 410,195.94     |
| 51030:Extra Help - Salaries and Wages              | 0.00              | 0.00         | 0.00          | 0.00           |
| 51040:Overtime and Call Back                       | 155,566.63        | 10,642.89    | 0.00          | 166,209.52     |
| 51110:Other Payroll                                | 2,750.00          | 0.00         | 0.00          | 2,750.00       |
| 51210:Retirement                                   | 53,231.93         | 5,565.71     | 0.00          | 58,797.64      |

Trial Balance - Composite

| Ledger Account                                    | Beginning Balance | Debit Amount        | Credit Amount       | Ending Balance |
|---|-------------------|---------------------|---------------------|----------------|
| 51220:Payroll Tax                                 | 8,076.96          | 696.01              | 0.00                | 8,772.97       |
| 51270:PERS Pension Expense                        | (29.62)           | 0.00                | 39.96               | (69.58)        |
| 51310:Employee Group Insurance                    | 56,387.77         | 7,767.48            | 1,399.32            | 62,755.93      |
| 51360:Workers Comp Insurance                      | 53,506.50         | 17,835.50           | 0.00                | 71,342.00      |
| 52030:Clothing, Uniforms, and Personal Hygiene    | 19,952.52         | 2,682.00            | 0.00                | 22,634.52      |
| 52040:Communication Services Expense              | 3,102.68          | 322.47              | 0.00                | 3,425.15       |
| 52080:Insurance                                   | 9,948.50          | 7,899.00            | 0.00                | 17,847.50      |
| 52160:Maintenance                                 | 10,417.53         | 0.00                | 0.00                | 10,417.53      |
| 52170:Fuels & Lubricants                          | 2,254.71          | 14.20               | 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                                | 6,498.59          | 1,302.20            | 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                              | 11,654.87         | 918.17              | 0.00                | 12,573.04      |
| 52360:Professional and Special Services - General | 113,043.68        | 51,952.50           | 0.00                | 164,996.18     |
| 52370:Professional and Special Services - Legal   | 36.12             | 0.00                | 0.00                | 36.12          |
| 52390:Professional and Special Services - County  | 7,128.43          | 0.00                | 0.00                | 7,128.43       |
| 52510:Commissioner's Fees                         | 2,100.00          | 225.00              | 0.00                | 2,325.00       |
| 52580:Special Department Expense                  | 20,400.92         | 0.00                | 0.00                | 20,400.92      |
| 52785:Training / Education                        | 108.64            | 0.00                | 0.00                | 108.64         |
| 52800:Utilities                                   | 12,719.49         | 1,212.52            | 0.00                | 13,932.01      |
| 53190:Taxes and Assessments                       | 67.08             | 0.00                | 0.00                | 67.08          |
| 59998:Labor Hours Debit                           | 16,549.17         | 1,590.00            | 0.00                | 18,139.17      |
| 59999:Labor Hours Credit                          | (16,549.17)       | (1,590.00)          | 0.00                | (18,139.17)    |
| <b>Total</b>                                      | <b>0.00</b>       | <b>1,079,458.81</b> | <b>1,079,458.81</b> | <b>0.00</b>    |

Placer Special Districts Budget to Actuals

08:31 PM

05/15/2026

Page 1 of 2

Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2026 - Apr

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           | (1,050,783.57) | (\$312,311.43) | 77.09%               |
| 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           | (61,988.71)    | \$6,988.71     | 112.71%              |
| 44350:State Homeowners Property Tax Relief        | (3,001.00)     | 0           | 0           | (2,601.51)     | (\$399.49)     | 86.69%               |
| 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           | 1,068,439.06   | \$357,723.94   | 74.92%               |
| 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           | 1,068,439.06   | \$269,723.94   | 79.84%               |

Placer Special Districts Budget to Actuals

| Account Set  | Budget     | Commitments | Obligations | Actuals    | Balance       | Percentage of Budget |
|--|------------|-------------|-------------|------------|---------------|----------------------|
| 51010:Salaries and Wages                               | 551,291.00 | 0           | 0           | 410,195.94 | \$141,095.06  | 74.41%               |
| 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           | 166,209.52 | (\$69,346.52) | 171.59%              |
| 51110:Other Payroll                                    | 4,000.00   | 0           | 0           | 2,750.00   | \$1,250.00    | 68.75%               |
| 51210:Retirement                                       | 77,181.00  | 0           | 0           | 58,797.64  | \$18,383.36   | 76.18%               |
| 51220:Payroll Tax                                      | 16,814.00  | 0           | 0           | 8,772.97   | \$8,041.03    | 52.18%               |
| 51270:PERS Pension Expense                             | 850.00     | 0           | 0           | (69.58)    | \$919.58      | (8.19%)              |
| 51310:Employee Group Insurance                         | 101,197.00 | 0           | 0           | 62,755.93  | \$38,441.07   | 62.01%               |
| 51360:Workers Comp Insurance                           | 71,273.00  | 0           | 0           | 71,342.00  | (\$69.00)     | 100.10%              |
| 52030:Clothing, Uniforms, and Personal Hygiene         | 39,600.00  | 0           | 0           | 22,634.52  | \$16,965.48   | 57.16%               |
| 52040:Communication Services Expense                   | 6,500.00   | 0           | 0           | 3,425.15   | \$3,074.85    | 52.69%               |
| 52080:Insurance  | 21,989.00  | 0           | 0           | 17,847.50  | \$4,141.50    | 81.17%               |
| 52160:Maintenance                                      | 22,000.00  | 0           | 0           | 10,417.53  | \$11,582.47   | 47.35%               |
| 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           | 12,573.04  | \$17,126.96   | 42.33%               |
| 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           | 36.12      | \$9,963.88    | 0.36%                |
| 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           | 2,325.00   | (\$2,325.00)  | 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           | 108.64     | \$3,891.36    | 2.72%                |
| 52800:Utilities  | 22,000.00  | 0           | 0           | 13,932.01  | \$8,067.99    | 63.33%               |
| 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

08:31 PM

05/15/2026

Page 1 of 1

Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2026 - Apr

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

08:11 PM  
05/15/2026  
Page 1 of 1

Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Period: FY2026 - Apr  
 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     |
|--|------------------------|------------------|-------------------|-----------------------|----------------|
|  |                        | 2026-04          | 2025-04           |                       |                |
| <b>Income</b>                            |                        |                  |                   |                       |                |
| Charges for Services                     | 379,815                | 716,028          | 601,638           | (221,822.33)          | (36.9%)        |
| Taxes                                    | 309,162                | 747,839          | 715,646           | (406,483.78)          | (56.8%)        |
| Intergovernmental Revenue                | 1,071                  | 2,602            | 2,640             | (1,569.20)            | (59.4%)        |
| Licenses, Permits & Franchises           | 0                      | 0                | 0                 | 0.00                  | 0.0%           |
| Miscellaneous Revenues                   | 0                      | 422              | 2,345             | (2,344.97)            | (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               | (350.00)              | (100.0%)       |
| Fines, Forfeits & Penalties              | 0                      | 0                | 0                 | 0.00                  | 0.0%           |
| Non-Operating Revenue                    | 7,356                  | 61,989           | 49,691            | (42,334.37)           | (85.2%)        |
| <b>Total Revenue</b>                     | <b>697,406</b>         | <b>1,542,729</b> | <b>1,372,310</b>  | <b>674,904.65</b>     | <b>(49.2%)</b> |
| <b>Expenses</b>                          |                        |                  |                   |                       |                |
| Salaries & Employee Benefits             | 79,824                 | 780,754          | 763,672           | (683,847.77)          | (89.5%)        |
| Services and Supplies                    | 66,528                 | 292,793          | 404,352           | (337,824.13)          | (83.5%)        |
| 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%           |
| <b>Total Operating Expenses</b>          | <b>146,352</b>         | <b>1,073,615</b> | <b>1,168,089</b>  | <b>(1,021,737.08)</b> | <b>(87.5%)</b> |
| Intra Fund Transfers                     | 0                      | 0                | 0                 | 0.00                  | 0.0%           |
| <b>Total Other Income/Expenses</b>       | <b>0</b>               | <b>0</b>         | <b>0</b>          | <b>0.00</b>           | <b>0.0%</b>    |
| <b>Net Income</b>                        | <b>(551,053)</b>       | <b>(469,114)</b> | <b>(204,221)</b>  | <b>(346,832.43)</b>   | <b>169.8%</b>  |



Trial Balance - Composite

Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Time Period: Current Period  
 Period: FY2026 - Apr  
 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 | 496,660.51        | 27,520.29        | 0.00             | 524,180.80     |
| 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               | (14,243.36)       | 0.00             | 1,615.41         | (15,858.77)    |
| 46440:Mitigation Fees                 | (80,986.92)       | 0.00             | 25,904.88        | (106,891.80)   |
| 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      |
| <b>Total</b>                          | <b>0.00</b>       | <b>27,520.29</b> | <b>27,520.29</b> | <b>0.00</b>    |

Placer Special Districts Budget to Actuals

Company: CO500 Penryn Fire  
 Budget Structure: Special District Budget - Detail Level  
 Period: FY2026 - Apr  
 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           | (122,750.57) | \$71,530.57  | 239.65%              |
| 42010:Investment Income                                | (17,500.00) | 0           | 0           | (15,858.77)  | (\$1,641.23) | 90.62%               |
| 46440:Mitigation Fees                                  | (33,720.00) | 0           | 0           | (106,891.80) | \$73,171.80  | 317.00%              |
| 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

Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Period: FY2026 - Apr  
 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      |
|--|------------------------|-----------------|-------------------|--------------------|-----------------|
|  |                        | 2026-04         | 2025-04           |                    |                 |
| <b>Income</b>                            |                        |                 |                   |                    |                 |
| Charges for Services                     | 25,905                 | 106,892         | 91,114            | (65,209.60)        | (71.6%)         |
| 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                    | 1,615                  | 15,859          | 21,782            | (20,166.25)        | (92.6%)         |
| <b>Total Revenue</b>                     | <b>27,520</b>          | <b>122,751</b>  | <b>112,896</b>    | <b>85,375.85</b>   | <b>(75.6%)</b>  |
| <b>Expenses</b>                          |                        |                 |                   |                    |                 |
| Salaries & Employee Benefits             | 0                      | 0               | 0                 | 0.00               | 0.0%            |
| Services and Supplies                    | 0                      | 0               | 5,357             | (5,357.26)         | (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%            |
| <b>Total Operating Expenses</b>          | <b>0</b>               | <b>51,220</b>   | <b>56,577</b>     | <b>(56,577.36)</b> | <b>(100.0%)</b> |
| Intra Fund Transfers                     | 0                      | 0               | 0                 | 0.00               | 0.0%            |
| <b>Total Other Income/Expenses</b>       | <b>0</b>               | <b>0</b>        | <b>0</b>          | <b>0.00</b>        | <b>0.0%</b>     |
| <b>Net Income</b>                        | <b>(27,520)</b>        | <b>(71,530)</b> | <b>(56,319)</b>   | <b>28,798.49</b>   | <b>(51.1%)</b>  |



**Penryn Fire General  
Check Detail  
May 16 through June 11, 2026**

| <u>Num</u> | <u>Date</u> | <u>Name</u>                   | <u>Account</u>                 | <u>Original Amount</u> |
|------------|-------------|-------------------------------|--------------------------------|------------------------|
|            | 05/20/2026  | Black Sheep Pes Protection    | General Operating Funds        | -159.00                |
|            | 05/20/2026  |                               | 52800 Utilities                | 159.00                 |
| TOTAL      |             |                               |                                | 159.00                 |
|            | 05/20/2026  | Kaiser Foundation Health Plan | General Operating Funds        | -6,573.94              |
|            | 05/20/2026  |                               | 51310 Employee Group Insurance | 4,926.86               |
|            | 05/20/2026  |                               | 51310 Employee Group Insurance | 1,647.08               |
| TOTAL      |             |                               |                                | 6,573.94               |
|            | 05/20/2026  | Larry Shields                 | General Operating Funds        | -75.00                 |
|            | 05/20/2026  |                               | 52580 Commision Reimbursements | 75.00                  |
| TOTAL      |             |                               |                                | 75.00                  |
|            | 05/20/2026  | Robert Verdugo                | General Operating Funds        | -75.00                 |
|            | 05/20/2026  |                               | 52510 Commissioner Fees        | 75.00                  |
| TOTAL      |             |                               |                                | 75.00                  |
|            | 05/21/2026  | Danielle Hardesty             | General Operating Funds        | -75.00                 |
|            | 05/21/2026  |                               | 52580 Commision Reimbursements | 75.00                  |
| TOTAL      |             |                               |                                | 75.00                  |
|            | 05/28/2026  | Advantage Gear                | General Operating Funds        | -151.17                |
|            | 05/28/2026  |                               | 52030 Clothing and Personal    | 151.17                 |
| TOTAL      |             |                               |                                | 151.17                 |
|            | 05/28/2026  | AT&T Inc.                     | General Operating Funds        | -126.15                |
|            | 05/28/2026  |                               | 52040 Communication Services   | 126.15                 |
| TOTAL      |             |                               |                                | 126.15                 |
|            | 05/28/2026  | L N Curtis                    | General Operating Funds        | -1,664.16              |
|            | 05/28/2026  |                               | 52030 Clothing and Personal    | 1,664.16               |
| TOTAL      |             |                               |                                | 1,664.16               |
|            | 05/28/2026  | Pacific Gas & Electric        | General Operating Funds        | -566.87                |
|            | 05/28/2026  |                               | 52800 Utilities                | 566.87                 |
| TOTAL      |             |                               |                                | 566.87                 |
|            | 05/28/2026  | Placer Hills Fire District    | General Operating Funds        | -3,726.00              |
|            | 05/28/2026  |                               | 52160 Maintenance - vehicles   | 3,726.00               |
| TOTAL      |             |                               |                                | 3,726.00               |

**Penryn Fire General  
Check Detail  
May 16 through June 11, 2026**

| <u>Num</u> | <u>Date</u> | <u>Name</u>             | <u>Account</u>                 | <u>Original Amount</u> |
|------------|-------------|-------------------------|--------------------------------|------------------------|
|            | 06/03/2026  | Banner Communications   | General Operating Funds        | -656.24                |
|            | 06/03/2026  |                         | 52330 Supplies-Equipment       | 656.24                 |
| TOTAL      |             |                         |                                | 656.24                 |
|            | 06/03/2026  | Dawson Oil Co.          | General Operating Funds        | -8.27                  |
|            | 06/03/2026  |                         | 52170 Fuel                     | 8.27                   |
| TOTAL      |             |                         |                                | 8.27                   |
|            | 06/03/2026  | ISU Insurance Services  | General Operating Funds        | -5,499.00              |
|            | 06/03/2026  |                         | 52080 Insurance Liability      | 5,499.00               |
| TOTAL      |             |                         |                                | 5,499.00               |
|            | 06/03/2026  | Kingsley Bogard LLP     | General Operating Funds        | -165.75                |
|            | 06/03/2026  |                         | 52370 Legal expenses           | 165.75                 |
| TOTAL      |             |                         |                                | 165.75                 |
|            | 06/03/2026  | US Bank                 | General Operating Funds        | -4,574.99              |
|            | 06/03/2026  |                         | 52800 Utilities                | 242.95                 |
|            |             |                         | 52330 Supplies-Equipment       | 2,407.70               |
|            |             |                         | 52330 Office Supplies          | 174.34                 |
|            |             |                         | 52785 Training                 | 1,750.00               |
| TOTAL      |             |                         |                                | 4,574.99               |
|            | 06/10/2026  | Advantage Gear          | General Operating Funds        | -381.70                |
|            | 06/10/2026  |                         | 52030 Clothing and Personal    | 381.70                 |
| TOTAL      |             |                         |                                | 381.70                 |
|            | 06/10/2026  | CoPower                 | General Operating Funds        | -697.76                |
|            | 06/10/2026  |                         | 51310 Employee Group Insurance | 697.76                 |
| TOTAL      |             |                         |                                | 697.76                 |
|            | 06/10/2026  | Harris Industrial Gases | General Operating Funds        | -57.93                 |
|            | 06/10/2026  |                         | 52330 Supplies-Equipment       | 57.93                  |
| TOTAL      |             |                         |                                | 57.93                  |
|            | 06/10/2026  | L N Curtis              | General Operating Funds        | -222.74                |
|            | 06/10/2026  |                         | 52030 Clothing and Personal    | 222.74                 |
| TOTAL      |             |                         |                                | 222.74                 |
|            | 06/10/2026  | Luna Tech, LLC          | General Operating Funds        | -35.00                 |
|            | 06/10/2026  |                         | 52040 Communication Services   | 35.00                  |

**Penryn Fire General  
Check Detail  
May 16 through June 11, 2026**

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| <u>Num</u> | <u>Date</u> | <u>Name</u>                  | <u>Account</u>                | <u>Original Amount</u> |
|------------|-------------|------------------------------|-------------------------------|------------------------|
| TOTAL      |             |                              |                               | 35.00                  |
|            | 06/10/2026  | Municipal Emergency Services | General Operating Funds       | -7,754.94              |
|            | 06/10/2026  |                              | 52560 Fire Rescue Supp / SCBA | 7,754.94               |
| TOTAL      |             |                              |                               | 7,754.94               |
|            | 06/10/2026  | South Placer MUD             | General Operating Funds       | -131.22                |
|            | 06/10/2026  |                              | 52800 Utilities               | 131.22                 |
| TOTAL      |             |                              |                               | 131.22                 |

## 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

**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

**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

### 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   |          |             |

**NOTICE OF GOVERNING BOARD MEMBER ELECTION AND/OR  
NOTICE TO SUBMIT MEASURE(S) TO A VOTE OF THE VOTERS**

Resolution No. 2026-04

RESOLUTION OF THE GOVERNING BODY OF THE

**Penryn Fire Protection District**

DECLARING AN ELECTION BE HELD IN ITS JURISDICTION;  
REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE THIS ELECTION  
WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE;  
AND  
REQUESTING ELECTION SERVICES BY THE COUNTY CLERK.

WHEREAS, this District Governing Body orders an election to be held in its jurisdiction on  
November 3, 2026; at which election the issue(s) to be presented to the voters shall be:

**NOMINATION OF CANDIDATES FOR THE GOVERNING BODY**

1. Said election shall be to fill a vacancy for the following Board Members(s) who resigned and/or whose term(s) expired:

| Incumbent's<br>Name | Division Number<br>(if applicable) | Regular/Short<br>Term |
|---------------------|------------------------------------|-----------------------|
| Cheryl Hotaling     | N/A                                | Regular               |
| Danielle Hardesty   | N/A                                | Regular               |
| Larry Shields       | N/A                                | Regular               |
|                     |                                    |                       |
|                     |                                    |                       |

2. Said Directors for this District are elected in the following manner:

X At Large.

There are no divisions in the District; all voters within the District vote for all candidates.

\_\_\_\_ By Division.

Districts are split into areas; only those voters residing in the area may vote for candidates who run in the area.

\_\_\_\_ Qualified by Division-Elected at Large.

Directors must qualify to run by living in a specific division, but all voters within the District may vote on all candidates.

\_\_\_\_ Qualified by Division-Elected at Large.

Directors must be a landowner. Multiple ownerships can designate single owner to cast vote or cast pro rata share..

3. Said District has determined the following election particulars:

- The length of the Candidate Statement shall not exceed **200** words.  
(Specify either 200 or 400 words)
- The cost of the Candidate Statement shall be paid by the **Candidate**.  
(Specify Candidate or District)

**MEASURE(S) TO BE SUBMITTED TO THE VOTERS (IF APPLICABLE)**

(If this election is strictly for deciding one or more measures and no candidates are to be elected, please complete #4 through #6 below)

4. Said District \_\_\_\_\_ request that the following measure(s) be decided at this election.  
(Specify does or does not)

- Said Governing Board orders the following measure(s) to be put to a vote of the residents of the District:

(See attached wording marked Exhibit(s) \_\_\_\_\_)

5. Said District has determined the following election particulars:

- In the case of a tie vote, the election shall be determined by **LOT**.  
(Specify lot or runoff election)
- The County Clerk is **requested** to provide election services. If the District requests the Placer County Elections Office to provide election services, all applicable costs will be paid for by the District.  
(Specify requested or not requested)

6. The District hereby certifies that (please check one):

There have been changes to the District boundary lines since our last election as shown on the attached map and/or legal description.

There have been no District boundary changes since our last election.

BE IT RESOLVED that the Board of Supervisors of the County of Placer is hereby requested to:

1. Consolidate the election with any other applicable election conducted on the same day;
2. Authorize and direct the County Clerk, at Governing Body expense, to provide all necessary election services.

This Resolution shall be considered a Notice of Election and Specification of Election Order if applicable.

PASSED AND ADOPTED by the Governing Body on June 15, 2026.

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
CHERYL HOTALING, CHAIR OF THE BOARD

ATTEST: \_\_\_\_\_  
LARRY SHIELDS, SECRETARY OF THE BOARD



## PENRYN FIRE PROTECTION DISTRICT

### STAFF REPORT

Date: June 15, 2026  
To: Board of Directors  
From: Finance and Administrative Contract Oversight Committee  
Subject: Movement of Fund Balance to Committed status in Operating Fund

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#### Background

A \$88,000 Equipment Expense was included in the September 2025 Board adopted FY 2025-2026 Operating Budget.

Also, throughout FY 2025-2026, Penryn staff were deployed on two Strike Teams resulting in reimbursement revenue from the State.

#### Discussion

The purpose of allocating \$88,000 in Equipment Expense is to provide for future Capital Equipment/Asset purchases. Of the \$88,000, \$38,000 is considered catch up expense and \$50,000 is annual Capital Replacement Funding. It is the intention of the Board to annually move this budget amount into Committed Fund Balance status in the Operating Fund. While this move does not change the overall Fund Balance for the Operating Fund, it does restrict use of committed funds to Capital Equipment/Asset purchases.

The reimbursement revenue from the State for Strike Teams is comprised of a labor component, equipment rental fees, and a 10% administration fee. The reimbursement for equipment rental and the administration fee will generally not have offsetting costs. The FY 2025-2026 events have resulted in \$99,194.89 in state reimbursement revenue not offset by labor costs.

In the past, the board has moved the budgeted Equipment Expense amount plus net of reimbursement revenue from Strike Teams. Doing so this year (\$187,194.89) would result in a net loss showing on the annual budget due to increase in Equipment Expense, but the overall fund balance would remain unchanged.

Deciding to transfer either the Equipment Expense or the Strike Team reimbursement revenue would result in a net income of the annual budget. A transfer of \$38,000 (catch up portion) from Equipment Expense and the Strike Team Reimbursement revenue would also result in net income of the annual budget. A transfer of \$50,000 (on going portion) from Equipment Expense and the Strike Team reimbursement revenue would also result in a net income of the annual budget. All of these options will not change the overall fund balance.

|                                | Equipment and Strike Team | Equipment Only  | Strike Team only | Catch up Equipment and Strike Team | On going Equipment and Strike Team |
|--------------------------------|---------------------------|-----------------|------------------|------------------------------------|------------------------------------|
| Total Revenue                  | \$ 1,610,185.00           | \$ 1,610,185.00 | \$ 1,610,185.00  | \$ 1,610,185.00                    | \$ 1,610,185.00                    |
| Total Expenses minus Equipment | \$ 1,456,726.00           | \$ 1,456,726.00 | \$ 1,456,726.00  | \$ 1,456,726.00                    | \$ 1,456,726.00                    |
| Proposed Committed Fund        | \$ 187,194.89             | \$ 88,000.00    | \$ 99,194.89     | \$ 137,194.89                      | \$ 149,194.89                      |
| Net Income/Loss                | \$ (33,735.89)            | \$ 65,459.00    | \$ 54,264.11     | \$ 16,264.11                       | \$ 4,264.11                        |

### Fiscal Impact

Adoption of Resolution 2026-05 will transfer funds from Equipment Expense and/ or funds from the Operating Fund Balance to Committed Fund Balance for future Capital Equipment/Asset purchases. This transfer will not change the overall Fund Balance levels.

### Recommendation

The Committee recommends that the Board adopt Resolution 2026-05 authorizing a decided amount from the Operating Fund Balance to Committed Fund Balance for future Capital Equipment/Asset purchases.



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

**RESOLUTION NO. 2026-05**

**A RESOLUTION APPROVING A FUNDS TRANSFER OF \$\_\_\_\_\_ INTO  
COMMITTED FUND BALANCE RESERVES IN OPERATING FUND**

**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 Protection District approves a transfer of \$\_\_\_\_\_ from fiduciary net position to committed fund balance reserves in the operating fund; and

**WHEREAS:** The Board of Directors of the Penryn Fire Protection District designate these funds in general committed reserves for funding for future capital asset purchases; and

**NOW THEREFORE BE IT RESOLVED,** that the Board of Directors of the Penryn Fire Protection District authorize the transfer of \$\_\_\_\_\_ into the general committed reserves.

**BE IT FURTHER RESOLVED,** that the Board of Directors of the Penryn Fire Protection District direct the Placer County Auditor-Controller to make the necessary transfer.

**APPROVED, PASSED AND ADOPTED** at a regular meeting by the Board of Directors of the Penryn Fire Protection District this fifteenth day of June 2026, by the following vote on roll call:

AYES:

NOES:

ABSENT:

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

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



## PENRYN FIRE PROTECTION DISTRICT

### STAFF REPORT

Date: June 15, 2026  
To: Board of Directors  
From: Finance and Administrative Contract Oversight Committee  
Subject: FY 2025-2026 Amendments to Budgets

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#### Background

The District's Final Operating and Mitigation Budgets for Fiscal Year (FY) 2025-2026 were adopted on September 15, 2025. Additional amendments to the FY 2025-2026 budgets are necessary to reflect activity that has occurred since September.

#### Discussion – Operating Fund

##### *Revenue*

- Investment Income – increased from \$55,000 to \$69,000 due to better-than-expected earnings.
- Fire Code Inspections – Increased from \$3,000 to \$8,750 due to an increase in building activity.
- JOA Reimbursements – the reimbursement amount is not included in the September budget since the amount depends on many uncontrollable factors. The offsetting salary expense is also not included in those budgets. At this point in the fiscal year, we are able to evaluate year-to-date activity. Based on actual reimbursements to date, it is estimated the reimbursement will total \$29,870 for FY 2025 – 2026
- Fire Services Strike Teams (Other Fees and Services) – the initial budget did not have an amount for this category. At this point of the fiscal year, we are able to evaluate year-to-date activity. The total is \$185,470 based on Winter Storm Prepositioning and Garnet incidents.
- Miscellaneous – Decreased from \$2,000 to \$500.
- Proceeds from Sale of Capital Assets was added for \$13,500. This is the net proceeds from the sale of the SCBAs.

##### *Expenses*

- Clothing and Personal – increased from \$39,600 to \$43,100. This was increased due to increased costs versus estimate for the annual cleaning and repair of the turnouts and increase in cost versus estimate for pant purchases.
- Communication Services – reduced from \$6,500 to \$5,000.
- Insurance Liability – increased from \$21,989 to \$23,350. The insurance renewal is late in the fiscal year, so any increase in price is unknown at time of final budget approval.

- Building Materials, Improvement – increased from \$5,700 to \$7,200. This was increased due to unplanned repairs on the station.
- Membership dues was increased to \$1200 for the gym membership, which was previously coded as Miscellaneous.
- Miscellaneous – increased from \$3,000 to \$8,500. The increase is due to JOA staffing payables.
- Legal – decreased from \$10,000 to \$2,000.
- Fire Rescue Supplies – increased from \$8,500 to \$10,500. The increase is due to increase in costs versus estimate for purchase of SCBA bottles.
- Strike Team Expense – increased to \$20,401. The increase is due to intern payments and expenses for the Winter Storm Prepositioning and Garnet fire.
- Overtime and Call Back – increased from \$96,863 to \$185,000 due to operational needs for JOA and Strike Team staffing.
- Employee Group Insurance – decreased from \$101,197 to \$97,825 to update from estimated rate increase to actual rate increase.
- Workman’s Compensation Insurance – increased from \$71,273 to \$79,108 to captured the annual true up payment for previous years.

#### Discussion – Mitigation Fund

##### *Revenue*

- Investment Income – increased from \$17,500 to \$18,500 due to better-than-expected earnings.
- Mitigation Fees – increased from \$33,720 to \$221,500 to reflect increase of building activity.

#### Fiscal Impact

Adoption of Resolution 2026-06 eliminates the estimated net loss for the FY 2025-2026 **Operating Budget** and increases net income to \$65,459.

Adoption of Resolution 2026-06 increases the estimated net income for the FY 2025-2026 **Mitigation Budget** by \$188,780 (from break even to a net gain of \$188,780).

#### Recommendation

The Committee recommends adoption of Resolution 2026-06 approving the **Amended Operating and Mitigation Budgets** for FY 2025-2026.



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

**RESOLUTION NO. 2026-06**

**A RESOLUTION AMENDING THE OPERATING AND MITIGATION BUDGETS FOR FISCAL YEAR  
2025-2026 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 and mitigation budgets need to be updated to reflect changes in revenues 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 authorizes and directs the Placer County Auditor-Controller to make the necessary amendments to the operating and mitigation budgets for Fiscal Year 2025-2026.

**PASSED AND ADOPTED** by the Board of Directors of the Penryn Fire Protection District this fifteenth day of June 2026, by the following vote on roll call:

AYES

NOES:

ABSENT:

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Cheryl Hotaling, Chairperson

ATTEST:

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Larry Shields, District Secretary

# Penryn Fire Protection District Preliminary Operating Budget FY 26-27 Draft

|  | Actual 5/22/25   | Adopted<br>FY 25-26 | Amended<br>FY 25-26 | Preliminary<br>FY 26-27 |  |
|--|------------------|---------------------|---------------------|-------------------------|--|
| <b>Revenue</b>                             |                  |                     |                     |                         |  |
| <b>Taxes</b>                               |                  |                     |                     |                         |  |
| 40010 Current Secured                      | 597,481          | 629,094             | 629,094             | 660,549                 |  |
| 40020 Property tax impounds                | 0                | 0                   | 0                   | 0                       |  |
| 40040 Railroad Unitary Property            | 680              | 715                 | 715                 | 751                     |  |
| 40050 Unitary and Non-Unitary              | 13,750           | 14,474              | 14,474              | 15,198                  |  |
| 40060 Current Unsecured                    | 13,412           | 13,789              | 13,789              | 14,478                  |  |
| 40070 Delinquent Secured Prop              | 0                | 0                   | 0                   | 0                       |  |
| 40090 Delinquent Unsecured                 | 227              | 0                   | 0                   | 0                       |  |
| 40100 Current Supplemental                 | 12,541           | 13,724              | 13,724              | 14,410                  |  |
| 40110 Delinquent Supplemental              | 28               | 0                   | 0                   | 0                       |  |
| 40180 Special Tax Measure C                | 109,720          | 114,768             | 114,768             | 115,401                 | Consultant provided                        |
| 42010 Investment Income                    | 61,989           | 55,000              | 69,000              | 65,000                  |  |
| 44350 State Homeowners Relief              | 2,602            | 3,001               | 3,001               | 3,151                   |  |
| 46030 Direct Charges Measure A             | 491,946          | 513,530             | 513,530             | 538,318                 | Consultant provided                        |
| <b>Total Taxes</b>                         | <b>1,304,375</b> | <b>1,358,095</b>    | <b>1,372,095</b>    | <b>1,427,257</b>        |  |
| 44040 State Match/Grants                   | 0                | 0                   | 0                   |                         |  |
| 45010 Aid from Other Agencies              | 0                | 0                   | 0                   |                         |  |
| 46090 Fire Code Inspections                | 8,750            | 3,000               | 8,750               | 4,500                   |  |
| 46360 JOA reimbursements                   | 29,867           |                     | 29,870              |                         |  |
| 46360 Fire Services - Strike Team          | 185,466          |                     | 185,470             |                         |  |
| 47010 Donations                            | 350              | 0                   | 0                   |                         |  |
| 48030 Miscellaneous                        | 422              | 2,000               | 500                 | 2,000                   |  |
| 49030 Proceeds from Sale of Capital Assets | 13,500           |                     | 13,500              |                         |  |
| <b>Total Revenue</b>                       | <b>1,542,729</b> | <b>1,363,095</b>    | <b>1,610,185</b>    | <b>1,433,757</b>        |  |
| <b>Expense</b>                             |                  |                     |                     |                         |  |
| <b>Operations</b>                          |                  |                     |                     |                         |  |
| 52030 Clothing and Personal                | 24,963           | 39,600              | 43,100              | 28,050                  | Intern, uniform (bulk & uniform), turnouts |
| 52040 Communication Services               | 3,623            | 6,500               | 5,000               | 6,000                   |  |
| 52080 Insurance Liability                  | 17,848           | 21,989              | 23,350              | 24,300                  | JPRIMA                                     |
| 52160 Maintenance - vehicles               | 10,418           | 22,000              | 22,000              | 27,200                  | Preventative, repair, tires                |
| <b>Total 52160 Maintenance - vehicles</b>  | <b>10,418</b>    | <b>22,000</b>       | <b>22,000</b>       | <b>27,200</b>           |  |
| 52170 Fuel                                 | 2,269            | 15,000              | 15,000              | 18,000                  | Est increases                              |
| 52180 Bldng Materials, Improve             | 5,580            | 5,700               | 7,200               | 7,000                   | Driveway-rock, repairs                     |
| 52240 Membership Dues                      | 1,200            | 0                   | 1,200               | 1,200                   | Gym membership                             |
| 52260 Miscellaneous                        | 7,801            | 3,000               | 8,500               | 3,000                   | Intern on-boarding, misc expenses          |
| 52320 Printing                             | 119              | 500                 | 500                 |                         |  |
| 52330 Other Supplies                       |                  |                     |                     |                         |  |
| 52330 Office Supplies/Software             | 8,042            | 6,800               | 6,800               |                         |  |
| Office                                     |                  |                     |                     | 1,200                   |  |
| Pub Ed                                     |                  |                     |                     | 700                     |  |

## Penryn Fire Protection District Preliminary Operating Budget FY 26-27 Draft

|   | Actual 5/22/25 | Adopted<br>FY 25-26 | Amended<br>FY 25-26 | Preliminary<br>FY 26-27 |  |
|---|----------------|---------------------|---------------------|-------------------------|--|
| Tablet Command                              |                |                     |                     | 2,700                   |  |
| Active 911                                  |                |                     |                     | 200                     |  |
| Vector Solutions                            |                |                     |                     | 1,650                   |  |
| Go Daddy                                    |                |                     |                     | 500                     |  |
| <b>52330 Supplies-Equipment</b>             | 5,751          | 22,900              | 22,900              |                         |  |
| Station Supplies                            |                |                     |                     | 2,765                   |  |
| Communications                              |                |                     |                     | 5,346                   |  |
| EMS   |                |                     |                     | 3,920                   |  |
| Hose  |                |                     |                     | 200                     |  |
| Tools                                       |                |                     |                     | 3,400                   |  |
| <b>Total 52330 Other Supplies</b>           | 13,793         | 29,700              | 29,700              | 22,581                  |  |
| <b>52360 Professional Services</b>          |                |                     |                     |                         |  |
| 52360 Equip Maint & Servicing               | 0              | 0                   | 0                   | 6,800                   | Generator, A/C, Flow Test,<br>Pump, Ladder, Extrication,<br>Exting |
| Health Services                             |                |                     |                     | 9,000                   | Staff Physicals  |
| 52360 Administration Contract               | 138,203        | 184,270             | 184,270             | 46,068                  |  |
| 52360 Audit                                 | 6,435          | 6,435               | 6,435               | 6,615                   | Per agreement  |
| 52360 County Collection Charges             | 6,263          | 6,283               | 6,283               | 6,537                   | 1% of A & C  |
| 52360 LAFCO dues                            | 1,770          | 1,927               | 1,927               | 1,702                   | County Est   |
| 52360 Parcel Tax Consultant                 | 1,233          | 8,500               | 8,500               | 8,500                   | Per agreement  |
| 52360 SB 2557 Collection costs              | 11,093         | 11,093              | 11,093              | 11,648                  | Est 5% Increase  |
| <b>Total 52360 Professional Services</b>    | 164,996        | 218,508             | 218,508             | 96,870                  |  |
| <b>52370 Legal Services</b>                 | 36             | 10,000              | 2,000               | 5,000                   |  |
| <b>52390 County Services</b>                |                |                     |                     |                         |  |
| 52390 Services payroll/dispatch             | 7,128          | 7,128               | 7,128               | 7,850                   | County MOU   |
| 52390 Professional Svcs. 457                |                | 0                   | 0                   | 0                       |  |
| <b>Total 52390 County Services</b>          | 7,128          | 7,128               | 7,128               | 7,850                   |  |
| 52490 Special Contributions                 | 0              | 0                   | 0                   |                         |  |
| 52510 Commissioner's Fees                   | 2,550          | 4,500               | 4,500               | 4,500                   |  |
| 52560 Fire Rescue Supplies                  |                | 8,500               | 10,500              |                         |  |
| <b>52580 Special District Expense</b>       |                |                     |                     |                         |  |
| 52580 Precinct Elections                    |                | 0                   | 0                   | 4,000                   | Est based on prev years  |
| 52580 Strike Team Expense                   | 20,401         | 0                   | 20,401              |                         |  |
| <b>Total 52580 Special District Expense</b> | 20,401         | 0                   | 20,401              | 4,000                   |  |
| 52785 Training                              | 595            | 4,000               | 4,000               | 3,900                   |  |
| 52800 Utilities                             | 14,833         | 22,000              | 22,000              | 22,000                  |  |
| 53190 Taxes & Assessments                   | 67             | 70                  | 70                  | 70                      |  |
| 54450 Equipment                             | 0              | 88,000              | 88,000              | 50,000                  |  |
| <b>Total Operations</b>                     | 298,219        | 502,195             | 532,657             | 358,721                 |  |
| <b>Total Expense</b>                        | 298,219        | 502,195             | 532,657             | 358,721                 |  |
| <b>Payroll Expenses</b>                     |                |                     |                     |                         |  |
| 51010 Salaries and Wages                    | 430,219        | 551,291             | 551,291             | 576,552                 |  |

## Penryn Fire Protection District Preliminary Operating Budget FY 26-27 Draft

|                                | Actual 5/22/25   | Adopted<br>FY 25-26 | Amended<br>FY 25-26 | Preliminary<br>FY 26-27 |   |
|--------------------------------|------------------|---------------------|---------------------|-------------------------|---|
| 51040 Overtime and Call Back   | 175,788          | 96,863              | 185,000             | 115,769                 |   |
| 51110 Def Compensation         | 2,750            | 4,000               | 4,000               | 4,000                   |   |
| 51210 CalPERS                  | 61,688           | 77,181              | 77,181              | 80,198                  |   |
| 51220 Payroll Taxes            | 9,192            | 16,814              | 16,814              | 17,585                  |   |
| 51270 PERS Pension Expense     | -90              | 850                 | 850                 | 850                     |   |
| 51310 Employee Group Insurance | 69,576           | 101,197             | 97,825              | 81,018                  | changed to reflect actual cost after Dec 2025 rate increase adjusted to account for 4th quarter true up payment |
| 51360 Workers Comp Ins.        | 79,108           | 71,273              | 79,108              | 78,883                  |   |
| 51370 Comp for Absence         | 0                | 0                   | 0                   |                         |   |
| <b>Total Payroll Expenses</b>  | <b>828,231</b>   | <b>919,469</b>      | <b>1,012,069</b>    | <b>954,855</b>          |   |
| <b>Total Expense</b>           | <b>1,126,450</b> | <b>1,421,664</b>    | <b>1,544,726</b>    | <b>1,313,576</b>        |   |
| <b>Net Income</b>              | <b>416,279</b>   | <b>-58,569</b>      | <b>65,459</b>       | <b>120,181</b>          |   |
| <b>Unassigned Fund Balance</b> | <b>1,328,903</b> | <b>1,328,903</b>    | <b>1,328,903</b>    | <b>1,745,182</b>        |   |
| <b>Committed Fund Balance</b>  | <b>679,178</b>   | <b>679,178</b>      | <b>679,178</b>      | <b>679,178</b>          |   |
| <b>Ending Balance</b>          | <b>2,424,360</b> | <b>1,949,512</b>    | <b>2,073,540</b>    | <b>1,865,363</b>        |   |

Penryn Fire Protection District  
**Preliminary Mitigation Budget FY 26-27 Draft**

|  | Actual<br>5/26/26 | Adopted<br>FY 25/26 | Amended<br>FY 25/26 | Preliminary<br>FY 26/27 |
|--|-------------------|---------------------|---------------------|-------------------------|
| <b>Revenue</b>                           |                   |                     |                     |                         |
| 42010 Interest Income                    | 15,859            | 17,500              | 18,500              | 17,500                  |
| 46440 Mitigation Fees                    | 221,438           | 33,720              | 221,500             | 33,720                  |
| 48030 Miscellaneous - Donations          | -                 | -                   |                     |                         |
| <b>TOTAL REVENUE</b>                     | <b>237,296</b>    | <b>51,220</b>       | <b>240,000</b>      | <b>51,220</b>           |
| <b>Expense</b>                           |                   |                     |                     |                         |
| 52260 Miscellaneous                      | -                 |                     |                     |                         |
| 54440 Buildings and Improvements         |                   |                     |                     |                         |
| 53040 Lease Purchase - Principal         | 35,743            | 35,743              | 35,743              | 37,387                  |
| 53080 Lease Purchase - Interest          | 15,477            | 15,477              | 15,477              | 13,833                  |
| <b>TOTAL EXPENSES</b>                    | <b>51,220</b>     | <b>51,220</b>       | <b>51,220</b>       | <b>51,220</b>           |
| <b>NET INCOME/(LOSS)</b>                 | <b>186,076</b>    | <b>-</b>            | <b>188,780</b>      | <b>(0)</b>              |
| <b>Beginning Fund Balance Restricted</b> | 454,144           | 454,144             | 454,144             | 640,220                 |
| <b>Ending Balance</b>                    | <b>640,220</b>    | <b>454,144</b>      | <b>642,924</b>      | <b>640,220</b>          |



## COUNTY OF PLACER

## OFFICE OF THE AUDITOR-CONTROLLER

ANDREW C. SISK, CPA  
Auditor-Controller  
E-mail: [asisk@placer.ca.gov](mailto:asisk@placer.ca.gov)

NICOLE C. HOWARD, CPA  
Assistant Auditor-Controller  
E-mail: [nhoward@placer.ca.gov](mailto:nhoward@placer.ca.gov)

July 1, 2026

To the Board of Directors and Management  
Penryn Fire District

The Auditor-Controller is pleased to confirm our understanding of the terms and costs of our services under this agreement for the 2026-2027 fiscal year.

### A. Scope of Services

The Auditor-Controller will provide the following services to Penryn Fire District (District):

1. **General Accounting** – includes use of the County's centralized accounting system and recording of financial system entries submitted by the District. Transactions will be reviewed for authorization by appropriate District personnel prior to processing. This also includes compiling the District's financial information to report within the County's Cost Plan, if applicable.
2. **Accounts Payable** – includes processing payment claims by warrant, wire, or ACH. Claims will be reviewed to validate authorized District signers have approved the payment prior to processing, recording, and mailing payments. Any invoices submitted for payment will be scanned and archived for retention. Reviewing invoices for mathematical accuracy and appropriateness of expenditure is not part of the service agreement. Maintaining vendors and payments for purposes of tax reporting along with issuing IRS Tax Form 1099 for the calendar year and biweekly State EDD Reporting, if applicable.
3. **Accounting Support** – includes responding to routine inquiries, and/or external auditors' requests.
4. **Payroll** – includes normal bi-weekly payroll processing including wage garnishments, recording, and mailing payments, submitting retirement and deferred compensation data, remitting tax payments, filing quarterly tax reports, issuing W-2 forms, and maintaining complete records. Abnormal or out of the ordinary payroll processing may require an additional fee. See Exhibit A for scope of work and payment terms.
5. **Workday External Connection** – includes access to the Workday accounting system for district staff. Access rights include generating financial reports, submitting vendor payments and journal entries.
6. **Adopted Budget** – includes recording the District's adopted budget, ensuring expenditures do not exceed authorized budget and processing any budget revisions.
7. **Gann Limit** – calculation of appropriation limit for the current fiscal year and measurement (testing) of appropriation limit for the previous fiscal year to assist the District in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution.

## B. Term

The term of this Agreement will commence on July 1, 2026, and end on June 30, 2027. Subject to written agreement of the parties, this agreement may be renewed annually.

## C. Responsibilities of Auditor-Controller

The Auditor-Controller's responsibility under this Agreement is to perform the services enumerated above. The Auditor-Controller will not audit accounting entries, payment claims or budget transactions, nor will we validate the appropriateness of accounting transactions or claims for payment.

The Auditor-Controller's services are not designed to detect instances of fraud, or non-compliance with laws or regulations or significant errors; however, the Auditor-Controller will communicate to the District any known and suspected fraud, non-compliance with laws or regulations, or significant errors that come to their attention. Neither the County nor the Auditor-Controller will be held liable should any instances of fraud, non-compliance with laws or regulations or significant errors be subsequently discovered by either the District or through a claim or lawsuit to the District.

## D. Responsibilities of District Management

The District is responsible for (1) ensuring all transactions are submitted and/or approved by authorized staff, (2) reviewing all transactions prior to submittal to ensure appropriateness of the expenditure, compliance with laws or regulations and to check for significant errors and fraud, (3) retaining all source documents, and (4) providing all District Board authorized budgets and budget amendments. The District is encouraged to routinely provide accounting reports and payment registers to its Board for review.

The District agrees to inform County of significant non-compliance, fraud and/or errors immediately upon discovery.

For all services provided, District management agrees to assume all management responsibilities; oversee the services by designating an individual who possesses suitable skill, knowledge, and/or experience to understand the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. The District agrees to hold the County and the Auditor-Controller harmless for any subsequent claims or lawsuits that may arise from the results of the services.

## Annual Cost and Billing

The annual cost of services identified above is \$7,850. The District will be billed by journal entry during the third quarter of the fiscal year for the entire annual costs. Specific billing details can be provided to the District upon request.

## Agreement

The Auditor-Controller appreciates the opportunity to be of service to you and believes this letter accurately summarizes the significant terms of your agreement. This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements. Please execute this document and return the original version to my office at your earliest convenience.

Sincerely,



Andrew C. Sisk, CPA  
Auditor-Controller

We, the undersigned, have read and agree to the terms of this Agreement. We represent we have the authority to execute this Agreement on behalf of the Penryn Fire District.

Authorized Signature: \_\_\_\_\_ Dated: \_\_\_\_\_

Authorized Board Signature (If Necessary): \_\_\_\_\_ Dated: \_\_\_\_\_



# PLACER HILLS-NEWCASTLE-PENRYN FIRE PROTECTION DISTRICTS

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## STAFF REPORT

|                 |   |
|-----------------|---|
| <b>To:</b>      | Board of Directors, Penryn Fire Protection District |
| <b>From:</b>    | Ian Gow, Fire Chief                                 |
| <b>By:</b>      | Matthew Slusher, Assistant Fire Chief               |
| <b>Date:</b>    | June 12, 2026                                       |
| <b>Subject:</b> | Tablet Command Memorandum of Understanding          |

### *The Issue*

Shall the Board approve a Memorandum of Understanding by and between South Placer Fire District, Placer Hills Fire Protection District, Penryn Fire Protection District, and Foresthill Fire Protection District (collectively, the “Participating Agencies”) for the shared use, administration, and cost allocation of the Tablet Command incident management platform.

### *Conclusion and Recommendation*

Staff recommend the Board approve the contract which establishes cost structure, cost allocation, terms and conditions for our incident management platform.

### *Background*

The Penryn Fire Protection District currently uses Tablet Command as an incident management platform. Tablet Command replaced the outdated and insufficient Mobile Data Terminal (MDC) system that previously integrated with our County’s Computer Automated Dispatch (CAD). Tablet Command provides two-way communication between our field resources and dispatch. This provides situational awareness and critical information including location of resources, multi-layer mapping and real-time CAD notes, improving the safety and effectiveness of our fire and rescue response. At the request of Placer Hills Fire, an MOU was created by South Placer Fire to detail the terms and conditions as well as cost allocation providing clarity for each participating District. Over the preceding 90 days, Executive Staff have worked with South Placer Fire on the current budgeted allocations and we bring forward a contract that we believe is fair and equitable to each participating agency.

**Alternatives Available to the Board**

1. Direct Staff to negotiate additional terms, conditions or cost with the Participating Agencies.
2. Discontinue the use of Tablet Command for a net annual savings of \$2,619.51 for the upcoming fiscal year.

**Fiscal Impact**

There is no additional fiscal impact to the District as this has been budgeted in the preceding fiscal year, and is presented in the Penryn Fire Protection District Preliminary Budget 2026-2027.

# MEMORANDUM OF UNDERSTANDING

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This Memorandum of Understanding (MOU) is entered into by and between South Placer Fire District, Placer Hills Fire Protection District, Penryn Fire Protection District, and Foresthill Fire Protection District (collectively, the “Participating Agencies”) for the shared use, administration, and cost allocation of the TabletCommand incident management platform.

## 1. Purpose

The purpose of this MOU is to establish a cooperative framework for shared use of the TabletCommand platform to support interoperable incident management, CAD integration, real-time status monitoring, and multi-agency situational awareness across the Participating Agencies.

## 2. Program Administration

South Placer Fire District shall serve as the Lead Agency and shall be responsible for maintaining the vendor agreement, administering licenses, coordinating system configuration, invoicing participating agencies, and serving as the primary point of contact with the vendor. Each participating agency can designate personnel with administrative rights to manage their own agency assets within the system. It will be each agency’s responsibility to maintain updated personnel and apparatus details. TabletCommand can provide online administrator training.

## 3. Cost Structure

Costs associated with the TabletCommand platform are divided into two distinct categories:

- a) Shared Communication Center Costs, which support system-wide functionality and are allocated using a weighted methodology.
- b) Agency-Specific License Costs, which are based on actual license quantities and services required by each Participating Agency.

## 4. Agency-Specific Administrative Staffing Costs

Certain agencies require vendor-provided administrative services identified as “Annual Agency Staffing.” These services include agency-specific configuration, training, administrative setup, and ongoing support.

Annual Agency Staffing costs are:

- Applied only to agencies that require such services;
- Included in the affected agency's Agency-Specific License Costs; and
- Explicitly excluded from Shared Communication Center Costs and weighted cost allocation calculations.

No Participating Agency shall subsidize another agency's staffing costs.

## **5. Cost Allocation and Payment**

The total annual Communication Center cost is \$25,000.00 and shall be allocated using the weighted methodology described in Appendix B. Agency-Specific License Costs are detailed in Appendix C. Each Participating Agency's total annual financial obligation is summarized in Appendix D. TabletCommand contract and quote states that annual cost increases will not exceed 5%, however they have not changed prices in 5 years (2026). Current term valid through 5/31/26, next billing cycle covers 6/1/2026-5/31/2027.

## **6. Term and Termination**

This MOU shall remain in effect for one (1) year and shall automatically renew annually unless terminated by a Participating Agency with written notice. Financial obligations incurred prior to termination remain payable.

## **7. Liability**

Each Participating Agency shall be responsible for its own acts and omissions. Nothing in this MOU creates joint liability or alters statutory authority.

## **Executive Summary**

This MOU establishes a shared-use and cost-allocation framework for the TabletCommand platform among five Placer County fire agencies. Costs are intentionally separated between Shared Communication Center Costs and Agency-Specific License Costs to ensure equity, transparency, and fiscal accountability.

Shared Communication Center Costs total \$25,000.00 annually and support CAD integration, incident sharing, mapping, mobile access, and 24/7 monitoring. These costs are allocated using a weighted methodology based on each agency's number of operational tablet users.

Agency-Specific License Costs, including Annual Agency Staffing where applicable, are assigned directly to individual agencies and are excluded from shared cost calculations. This structure prevents cross-subsidization and allows costs to scale proportionally as agency participation changes.

## Appendix A – Communication Center Cost Breakdown

| Component                | Description                       | Annual Cost |
|--------------------------|-----------------------------------|-------------|
| CAD Integration + STATUS | 24/7 monitoring, updates, support | \$8,000     |
| Enterprise Pro + STATUS  | Administrative access and support | \$2,750     |
| Incident Sharing         | Rocklin/CalFire x2                | \$12,000    |
| TC Mobile (1-50)         | Mobile access                     | \$2,250     |
| TOTAL                    |                                   | \$25,000    |

## Appendix B – Weighted Allocation Methodology

Shared Communication Center costs are allocated based on the number of operational TabletCommand **tablet** users assigned to each Participating Agency. Administrative-only licenses and Annual Agency Staffing costs are excluded.

| Agency                                | Weighted Users   |
|---------------------------------------|------------------|
| South Placer Fire District            | 21 - \$12,805.82 |
| Placer Hills Fire Protection District | 12 - \$7,317.11  |
| Foresthill Fire Protection District   | 6 - \$3,658.56   |
| Penryn Fire Protection District       | 2 - \$ 1,219.51  |

Total Weighted Users: 41

Cost per Weighted User: \$609.76

## Appendix C – Agency-Specific License Costs

### Foresthill Fire Protection District

---

| License / Service     | Annual Cost |
|-----------------------|-------------|
| End User – Tablet (6) | \$3,000     |
| End User – Manage (2) | \$100       |
| End User + STATUS (6) | \$1,200     |
| TOTAL                 | \$4,300     |

### Placer Hills Fire Protection District

---

| License / Service      | Annual Cost |
|------------------------|-------------|
| Annual Agency Staffing | \$1,000     |
| FireMapper             | \$1,500     |
| End User – Tablet (12) | \$6,000     |
| End User – Manage (5)  | \$250       |
| End User + STATUS (12) | \$2,400     |
| TOTAL                  | \$11,150    |

### Penryn Fire Protection District

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| License / Service     | Annual Cost |
|-----------------------|-------------|
| End User – Tablet (2) | \$1,000     |
| End User + STATUS (2) | \$400       |
| TOTAL                 | \$1,400     |

### South Placer Protection District

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| License / Service      | Annual Cost |
|------------------------|-------------|
| Annual Agency Staffing | \$1,000     |
| FireMapper             | \$1,500     |
| End User – Tablet (21) | \$10,500    |
| End User – Manage (15) | \$750       |
| End User + STATUS (15) | \$3,000     |
| TOTAL                  | \$16,750    |

## Appendix D – Total Annual Cost Summary

| Agency                                | Comm Center Share | Total Annual Cost |
|---------------------------------------|-------------------|-------------------|
| South Placer Fire District            | \$12,805.82       | \$29,555.82       |
| Placer Hills Fire Protection District | \$7,317.11        | \$18,467.11       |
| Foresthill Fire Protection District   | \$3,658.56        | \$7,958.56        |
| Penryn Fire Protection District       | \$1,219.51        | \$2,619.51        |

## Appendix E – Definitions

Agency-Specific License Costs: Costs attributable solely to an individual agency based on license quantities and required services. License costs are: Tablet \$500, Status \$200, Manage \$50.

Annual Agency Staffing: Vendor-provided agency-specific administrative services, including configuration, training, and ongoing support. These costs apply only to agencies requiring such services and are excluded from shared cost allocation.

Communication Center Costs: Shared costs supporting CAD integration, incident sharing, monitoring, and system-wide TabletCommand functionality.

Weighted User: An operational tablet-based end user contributing to proportional system utilization for cost allocation purposes.

FireMapper- 10 users split 5 and 5 between South Placer Fire District and Placer Hills and their responsible agency users.

## Execution Authority

The Fire Chief or authorized designee of each Participating Agency is hereby authorized to execute this Memorandum of Understanding on behalf of their respective agency, subject to approval by the agency's governing board where required.

## Signatures

IN WITNESS WHEREOF, the Participating Agencies have executed this Memorandum of Understanding as of the dates set forth below.

South Placer Fire District

By: *Darin Snedeker*  
Name: Darin Snedeker  
Title: Fire Chief / Authorized Designee  
Date: 05/28/2026

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Placer Hills Fire Protection District

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: Fire Chief / Authorized Designee  
Date: \_\_\_\_\_

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Penryn Fire Protection District

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: Fire Chief / Authorized Designee  
Date: \_\_\_\_\_

-----

Foresthill Fire Protection District

By: *Dennis Martin*  
Dennis Martin (Jun 9, 2026 12:53:35 PDT)  
Name: Dennis Martin  
Title: Fire Chief / Authorized Designee  
Date: 06/09/2026

**AGREEMENT EXTENSION  
BY AND BETWEEN  
PLACER HILLS FIRE PROTECTION DISTRICT  
AND  
PENRYN FIRE PROTECTION DISTRICT  
(Joint Administrative Services)**

**THIS AGREEMENT EXTENSION FOR JOINT ADMINISTRATIVE SERVICES** (“Agreement”) is entered into, by and between the Placer Hills Fire Protection District (“Placer Hills”) and the Penryn Fire Protection District (“Penryn”).

This agreement extends the terms of the previous agreement, with a start date of July 1, 2026, through September 30, 2026.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

**Penryn Fire Protection District**

Date: \_\_\_\_\_, 20\_\_

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Its: \_\_\_\_\_

**Placer Hills Fire Protection District**

Date: \_\_\_\_\_, 20\_\_

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Its: \_\_\_\_\_



## PENRYN FIRE PROTECTION DISTRICT

### STAFF REPORT

Date: June 15, 2026  
To: Board of Directors  
From: Finance and Administrative Contract Oversight Committee  
Subject: FY 2026-2027 Preliminary Budget

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### Background

The District's budget is a planning and spending guide adopted annually by the Board. It may be modified during the fiscal year with Board approval. The budget has two components:

**Operating Budget** – accounts for operating expenses (salaries, benefits, supplies, fuel, professional services, utilities, small equipment and equipment maintenance).

**Mitigation Budget** – accounts for capital purchases and debt service.

The District's Preliminary Operating and Mitigation Budgets for Fiscal Year 2026-2027 (FY 2027) are attached. The proposed preliminary budgets have been prepared by the Penryn Finance and Administrative Contract Oversight Committee made up of Board Members Hardesty and Shields, and District Manager Armstrong with input from Chiefs Slusher, D'Ambrogi, and Williamson and staff.

The Final Operating and Mitigation Budgets for FY 2027 will be presented to the Board at a September 2026 meeting. The Final Budgets may include changes and updates that reflect the financial impacts of events that happen subsequent to the adoption of the Preliminary Budgets.

### Discussion – Operating Fund

The proposed preliminary FY 2027 **Operating Budget** includes the following:

- A 5% increase in property tax (based on County input).
- Measure C revenue based on consultant calculations.
- Measure A revenue based on consultant calculations (includes a Board approved 4% increase).
- Fire Inspection Fees have been decreased from final FY26 numbers, but increased from preliminary FY26 estimates.
- No strike team or JOA revenue and expenses as they are not known at this time. If realized in FY27, they will be brought back to the Board as a budget amendment.
- A salary increase of 3% based on the negotiated MOU between the Sierra Nevada Firefighters and the Penryn Fire Protection District expiring on June 30, 2028, that will be voted on by the Board on June 15, 2026.
- A decrease of .08% in employer PERS costs (from 13.99% to 13.91%).

- Employee Group Insurance has decreased from previous year's amount due to a methodology change in budgeting for employee dependents who have not traditionally utilized district provided benefits.
- Increased Worker's Comp Insurance per carrier's guidance.
- Clothing and Personal costs has \$28,050 included in costs for the purchase of 2 sets of turnouts, MOU specified amounts for clothing and boots, repairs, outfitting of interns. Prior to the final budget, accurate quotes for further uniform purchases will be provided.
- Maintenance- vehicles is increasing to \$27,200 based on estimates for repair and maintenance provided by Placer Hill's mechanic. Prior to the final budget, additional estimates for front end repair for E38 will be provided.
- Fuel costs have been increased based on current fuel price instability.
- Building Material costs has \$7,000 for purchase of gravel for \$2,000 to complete driveway repair and \$5,000 for repairs.
- Membership dues have been increased to \$1,200 for the cost of the membership to Anytime Fitness. This was previously accounted for in the Miscellaneous budget line.
- Other Supplies- Both Office Supplies and Station Supplies budget amounts have been decreased by over \$7,000 those costs have been reclassified into Professional Services.
- Professional Services has increased \$6,800 for equipment maintenance and service. These costs have historically gone in Station Supplies. An additional \$9,000 has been added to budget for staff physicals. The Administrative Contract has been decreased to first quarter costs. This amount will change after negotiations for the new contract and will be presented for the final budget.
- Legal costs have decreased by \$5,000.
- Fire Rescue supplies is zero as there are no plans for purchases of equipment.
- Training cost are decreased slightly to \$3,900, which includes several classes and MOU mandated amount.
- Equipment expense totaling \$50,000 that will be transferred to Committed Fund Balance to pay for Capital Replacements.

#### **Discussion – Mitigation Fund**

The proposed preliminary FY 2025 **Mitigation Budget** includes the following:

- Interest income is estimated to be same as preliminary FY26 budget.
- Mitigation fees are budgeted to balance out budget with Engine Payment.

#### **Fiscal Impact**

Board approval of Resolution 2026-07 will adopt the preliminary **Operating and Mitigation Budgets** for FY 2027. The Mitigation Budget is balanced. The Operating Budget projects a net income of \$120,181.

#### **Recommendation**

The Committee recommends that the Board approve Resolution 2025-07.



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

**RESOLUTION NO. 2026-07**

**A RESOLUTION ADOPTING THE PRELIMINARY BUDGET FOR FISCAL YEAR 2026-2027**

**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 has reviewed and approved the Preliminary Operating and Mitigation Budgets for Fiscal Year 2026-2027;

**NOW THEREFORE BE IT RESOLVED** by the Board of Directors of the Penryn Fire Protection District that the District Administrator is authorized and directed to file a copy of the Preliminary Budgets with the Placer County Auditor-Controller.

**NOW THEREFORE BE IT FURTHER RESOLVED** that the Placer County Auditor Controller is authorized and directed to input the 2026-2027 budgeted amounts for Fund FD32807 and Fund FD32808.

**PASSED AND ADOPTED** by the Board of Directors of the Penryn Fire Protection District this fifteenth day of June 2026, by the following vote on roll call:

AYES

NOES:

ABSENT:

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Cheryl Hotaling, Chairperson

ATTEST:

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Larry Shields, District Secretary

# Penryn Fire Protection District Preliminary Operating Budget FY 26-27 Draft

|  | Actual 5/22/25   | Adopted<br>FY 25-26 | Amended<br>FY 25-26 | Preliminary<br>FY 26-27 |  |
|--|------------------|---------------------|---------------------|-------------------------|--|
| <b>Revenue</b>                             |                  |                     |                     |                         |  |
| <b>Taxes</b>                               |                  |                     |                     |                         |  |
|  |                  |                     |                     |                         | 5%   |
| 40010 Current Secured                      | 597,481          | 629,094             | 629,094             | 660,549                 |  |
| 40020 Property tax impounds                | 0                | 0                   | 0                   | 0                       |  |
| 40040 Railroad Unitary Property            | 680              | 715                 | 715                 | 751                     |  |
| 40050 Unitary and Non-Unitary              | 13,750           | 14,474              | 14,474              | 15,198                  |  |
| 40060 Current Unsecured                    | 13,412           | 13,789              | 13,789              | 14,478                  |  |
| 40070 Delinquent Secured Prop              | 0                | 0                   | 0                   | 0                       |  |
| 40090 Delinquent Unsecured                 | 227              | 0                   | 0                   | 0                       |  |
| 40100 Current Supplemental                 | 12,541           | 13,724              | 13,724              | 14,410                  |  |
| 40110 Delinquent Supplemental              | 28               | 0                   | 0                   | 0                       |  |
| 40180 Special Tax Measure C                | 109,720          | 114,768             | 114,768             | 115,401                 | Consultant provided                        |
| 42010 Investment Income                    | 61,989           | 55,000              | 69,000              | 65,000                  |  |
| 44350 State Homeowners Relief              | 2,602            | 3,001               | 3,001               | 3,151                   |  |
| 46030 Direct Charges Measure A             | 491,946          | 513,530             | 513,530             | 538,318                 | Consultant provided                        |
| <b>Total Taxes</b>                         | <b>1,304,375</b> | <b>1,358,095</b>    | <b>1,372,095</b>    | <b>1,427,257</b>        |  |
| 44040 State Match/Grants                   | 0                | 0                   | 0                   |                         |  |
| 45010 Aid from Other Agencies              | 0                | 0                   | 0                   |                         |  |
| 46090 Fire Code Inspections                | 8,750            | 3,000               | 8,750               | 4,500                   |  |
| 46360 JOA reimbursements                   | 29,867           |                     | 29,870              |                         |  |
| 46360 Fire Services - Strike Team          | 185,466          |                     | 185,470             |                         |  |
| 47010 Donations                            | 350              | 0                   | 0                   |                         |  |
| 48030 Miscellaneous                        | 422              | 2,000               | 500                 | 2,000                   |  |
| 49030 Proceeds from Sale of Capital Assets | 13,500           |                     | 13,500              |                         |  |
| <b>Total Revenue</b>                       | <b>1,542,729</b> | <b>1,363,095</b>    | <b>1,610,185</b>    | <b>1,433,757</b>        |  |
| <b>Expense</b>                             |                  |                     |                     |                         |  |
| <b>Operations</b>                          |                  |                     |                     |                         |  |
| 52030 Clothing and Personal                | 24,963           | 39,600              | 43,100              | 28,050                  | Intern, uniform (bulk & uniform), turnouts |
| 52040 Communication Services               | 3,623            | 6,500               | 5,000               | 6,000                   |  |
| 52080 Insurance Liability                  | 17,848           | 21,989              | 23,350              | 24,300                  | JPRIMA                                     |
| 52160 Maintenance - vehicles               | 10,418           | 22,000              | 22,000              | 27,200                  | Preventative, repair, tires                |
| <b>Total 52160 Maintenance - vehicles</b>  | <b>10,418</b>    | <b>22,000</b>       | <b>22,000</b>       | <b>27,200</b>           |  |
| 52170 Fuel                                 | 2,269            | 15,000              | 15,000              | 18,000                  | Est increases                              |
| 52180 Bldng Materials, Improve             | 5,580            | 5,700               | 7,200               | 7,000                   | Driveway-rock, repairs                     |
| 52240 Membership Dues                      | 1,200            | 0                   | 1,200               | 1,200                   | Gym membership                             |
| 52260 Miscellaneous                        | 7,801            | 3,000               | 8,500               | 3,000                   | Intern on-boarding, misc expenses          |
| 52320 Printing                             | 119              | 500                 | 500                 |                         |  |
| 52330 Other Supplies                       |                  |                     |                     |                         |  |
| 52330 Office Supplies/Software             | 8,042            | 6,800               | 6,800               |                         |  |
| Office                                     |                  |                     |                     | 1,200                   |  |
| Pub Ed                                     |                  |                     |                     | 700                     |  |

## Penryn Fire Protection District Preliminary Operating Budget FY 26-27 Draft

|   | Actual 5/22/25 | Adopted<br>FY 25-26 | Amended<br>FY 25-26 | Preliminary<br>FY 26-27 |  |
|---|----------------|---------------------|---------------------|-------------------------|--|
| Tablet Command                              |                |                     |                     | 2,700                   |  |
| Active 911                                  |                |                     |                     | 200                     |  |
| Vector Solutions                            |                |                     |                     | 1,650                   |  |
| Go Daddy                                    |                |                     |                     | 500                     |  |
| <b>52330 Supplies-Equipment</b>             | 5,751          | 22,900              | 22,900              |                         |  |
| Station Supplies                            |                |                     |                     | 2,765                   |  |
| Communications                              |                |                     |                     | 5,346                   |  |
| EMS   |                |                     |                     | 3,920                   |  |
| Hose  |                |                     |                     | 200                     |  |
| Tools                                       |                |                     |                     | 3,400                   |  |
| <b>Total 52330 Other Supplies</b>           | 13,793         | 29,700              | 29,700              | 22,581                  |  |
| <b>52360 Professional Services</b>          |                |                     |                     |                         |  |
| 52360 Equip Maint & Servicing               | 0              | 0                   | 0                   | 6,800                   | Generator, A/C, Flow Test,<br>Pump, Ladder, Extrication,<br>Exting |
| Health Services                             |                |                     |                     | 9,000                   | Staff Physicals  |
| 52360 Administration Contract               | 138,203        | 184,270             | 184,270             | 46,068                  |  |
| 52360 Audit                                 | 6,435          | 6,435               | 6,435               | 6,615                   | Per agreement  |
| 52360 County Collection Charges             | 6,263          | 6,283               | 6,283               | 6,537                   | 1% of A & C  |
| 52360 LAFCO dues                            | 1,770          | 1,927               | 1,927               | 1,702                   | County Est   |
| 52360 Parcel Tax Consultant                 | 1,233          | 8,500               | 8,500               | 8,500                   | Per agreement  |
| 52360 SB 2557 Collection costs              | 11,093         | 11,093              | 11,093              | 11,648                  | Est 5% Increase  |
| <b>Total 52360 Professional Services</b>    | 164,996        | 218,508             | 218,508             | 96,870                  |  |
| <b>52370 Legal Services</b>                 | 36             | 10,000              | 2,000               | 5,000                   |  |
| <b>52390 County Services</b>                |                |                     |                     |                         |  |
| 52390 Services payroll/dispatch             | 7,128          | 7,128               | 7,128               | 7,850                   | County MOU   |
| 52390 Professional Svcs. 457                |                | 0                   | 0                   | 0                       |  |
| <b>Total 52390 County Services</b>          | 7,128          | 7,128               | 7,128               | 7,850                   |  |
| 52490 Special Contributions                 | 0              | 0                   | 0                   |                         |  |
| 52510 Commissioner's Fees                   | 2,550          | 4,500               | 4,500               | 4,500                   |  |
| 52560 Fire Rescue Supplies                  |                | 8,500               | 10,500              |                         |  |
| <b>52580 Special District Expense</b>       |                |                     |                     |                         |  |
| 52580 Precinct Elections                    |                | 0                   | 0                   | 4,000                   | Est based on prev years  |
| 52580 Strike Team Expense                   | 20,401         | 0                   | 20,401              |                         |  |
| <b>Total 52580 Special District Expense</b> | 20,401         | 0                   | 20,401              | 4,000                   |  |
| 52785 Training                              | 595            | 4,000               | 4,000               | 3,900                   |  |
| 52800 Utilities                             | 14,833         | 22,000              | 22,000              | 22,000                  |  |
| 53190 Taxes & Assessments                   | 67             | 70                  | 70                  | 70                      |  |
| 54450 Equipment                             | 0              | 88,000              | 88,000              | 50,000                  |  |
| <b>Total Operations</b>                     | 298,219        | 502,195             | 532,657             | 358,721                 |  |
| <b>Total Expense</b>                        | 298,219        | 502,195             | 532,657             | 358,721                 |  |
| <b>Payroll Expenses</b>                     |                |                     |                     |                         |  |
| 51010 Salaries and Wages                    | 430,219        | 551,291             | 551,291             | 576,552                 |  |

## Penryn Fire Protection District Preliminary Operating Budget FY 26-27 Draft

|                                | Actual 5/22/25   | Adopted<br>FY 25-26 | Amended<br>FY 25-26 | Preliminary<br>FY 26-27 |   |
|--------------------------------|------------------|---------------------|---------------------|-------------------------|---|
| 51040 Overtime and Call Back   | 175,788          | 96,863              | 185,000             | 115,769                 |   |
| 51110 Def Compensation         | 2,750            | 4,000               | 4,000               | 4,000                   |   |
| 51210 CalPERS                  | 61,688           | 77,181              | 77,181              | 80,198                  |   |
| 51220 Payroll Taxes            | 9,192            | 16,814              | 16,814              | 17,585                  |   |
| 51270 PERS Pension Expense     | -90              | 850                 | 850                 | 850                     |   |
| 51310 Employee Group Insurance | 69,576           | 101,197             | 97,825              | 81,018                  | changed to reflect actual cost after Dec 2025 rate increase adjusted to account for 4th quarter true up payment |
| 51360 Workers Comp Ins.        | 79,108           | 71,273              | 79,108              | 78,883                  |   |
| 51370 Comp for Absence         | 0                | 0                   | 0                   |                         |   |
| <b>Total Payroll Expenses</b>  | <b>828,231</b>   | <b>919,469</b>      | <b>1,012,069</b>    | <b>954,855</b>          |   |
| <b>Total Expense</b>           | <b>1,126,450</b> | <b>1,421,664</b>    | <b>1,544,726</b>    | <b>1,313,576</b>        |   |
| <b>Net Income</b>              | <b>416,279</b>   | <b>-58,569</b>      | <b>65,459</b>       | <b>120,181</b>          |   |
| <b>Unassigned Fund Balance</b> | <b>1,328,903</b> | <b>1,328,903</b>    | <b>1,328,903</b>    | <b>1,745,182</b>        |   |
| <b>Committed Fund Balance</b>  | <b>679,178</b>   | <b>679,178</b>      | <b>679,178</b>      | <b>679,178</b>          |   |
| <b>Ending Balance</b>          | <b>2,424,360</b> | <b>1,949,512</b>    | <b>2,073,540</b>    | <b>1,865,363</b>        |   |

Penryn Fire Protection District  
**Preliminary Mitigation Budget FY 26-27 Draft**

|  | Actual<br>5/26/26 | Adopted<br>FY 25/26 | Amended<br>FY 25/26 | Preliminary<br>FY 26/27 |
|--|-------------------|---------------------|---------------------|-------------------------|
| <b>Revenue</b>                           |                   |                     |                     |                         |
| 42010 Interest Income                    | 15,859            | 17,500              | 18,500              | 17,500                  |
| 46440 Mitigation Fees                    | 221,438           | 33,720              | 221,500             | 33,720                  |
| 48030 Miscellaneous - Donations          | -                 | -                   |                     |                         |
| <b>TOTAL REVENUE</b>                     | <b>237,296</b>    | <b>51,220</b>       | <b>240,000</b>      | <b>51,220</b>           |
| <b>Expense</b>                           |                   |                     |                     |                         |
| 52260 Miscellaneous                      | -                 |                     |                     |                         |
| 54440 Buildings and Improvements         |                   |                     |                     |                         |
| 53040 Lease Purchase - Principal         | 35,743            | 35,743              | 35,743              | 37,387                  |
| 53080 Lease Purchase - Interest          | 15,477            | 15,477              | 15,477              | 13,833                  |
| <b>TOTAL EXPENSES</b>                    | <b>51,220</b>     | <b>51,220</b>       | <b>51,220</b>       | <b>51,220</b>           |
| <b>NET INCOME/(LOSS)</b>                 | <b>186,076</b>    | <b>-</b>            | <b>188,780</b>      | <b>(0)</b>              |
| <b>Beginning Fund Balance Restricted</b> | 454,144           | 454,144             | 454,144             | 640,220                 |
| <b>Ending Balance</b>                    | <b>640,220</b>    | <b>454,144</b>      | <b>642,924</b>      | <b>640,220</b>          |