



PENRYN FIRE PROTECTION DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Tuesday, June 25, 2024

Fire Station 38, 7206 Church Street, Penryn, CA 95663

Members of the public seeking to attend and to address the Board who require reasonable accommodations to access the meeting, based on disability or other reasons, should contact marmstrong@placerhillsfire.org at least twenty-four (24) hours in advance of a Regular meeting to make arrangements for such reasonable accommodations. (For Special meetings, please request accommodations no less than 12 hours prior to the meeting.)

MEETING AGENDA @ 6:30 P.M.

- 1. CALL MEETING TO ORDER / ROLL CALL**
- 2. PLEDGE OF ALLEGIANCE**
- 3. APPROVAL OF AGENDA**
- 4. APPROVAL OF MINUTES:** May 20, 2024 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. 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.)

- 8. INFORMATIONAL / NON-ACTION ITEMS:**
 - A. Nevada County Professional Firefighters, Local 3800 Report
 - B. Administrative Staff Monthly Reports:
 - 1) Fire Chief Gow
 - 2) Fire Marshal D'Ambrogi
 - 3) Battalion Chiefs Nelson, Slusher and Williamson
 - C. Director Committee Reports
 - 1) Personnel Committee
 - 2) Finance and Administrative Contract Oversight
 - 3) Ad hoc Committee for future cooperation with other fire departments: On hold
 - 4) Ad hoc Committee for the 100 year anniversary celebrations

ACTION ITEMS

- 9. Consider and approve the Administration Contract with Placer Hills Fire District for the term from July 1, 2024 to June 30, 2025**
- 10. Consider and adopt Resolution No. 2024-05 amending the budget the Fiscal Year 2023-2024**
- 11. Consider and adopt Resolution No. 2024-06 approving the Preliminary Budget for Fiscal Year 2024-2025**
- 12. Consider and approve Placer County Auditor/Controller's agreement for services for Fiscal Year 24-25 at a cost of \$7,283.25**
- 13. Consider and approve the rates for Fiscal Year 2024-2025 for Kingsley Bogard LLP**

MEETING ADJOURNMENT

Next meeting: Monday, July 15, 2024 6:30 PM - 8:00 PM (PST)



PENRYN FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS MEETING MINUTES

Chair Hotaling, Vice-Chair Hardesty, Secretary Mahoney, Directors Neifer and Shields

MINUTES OF THE REGULAR MEETING May 20, 2024

1. **Call the meeting to order and Roll Call:** Chair Hotaling called the meeting to order at 6:30 pm.
Directors in attendance: Cheryl Hotaling, Danielle Hardesty, Susan Mahoney, Randy Neifer and Larry Shields.
Staff in attendance: Fire Chief Gow, Fire Marshal D'Ambrogi, District Manager Armstrong and Battalion Chief Williamson, Battalion Chief Nelson
2. **Pledge of Allegiance:** Chair Hotaling led the Pledge of Allegiance.
3. **Approval of Agenda:** Director Neifer moved to approve the agenda. Director Mahoney seconded the motion that passed unanimously.
4. **Approval of Minutes:** Director Neifer moved to approve the minutes for the meeting on April 15, 2024. Vice Chair Hardesty seconded the motion that passed unanimously.
5. **Financial Report & Bill Approval:**
Director Neifer moved to approve the financial report and expenses. Director Mahoney seconded the motion that passed unanimously.
6. **Correspondence:** N/A
7. **Public Comment:** N/A
8. **Informational/Non-Action Items:**
 - A. **Nevada County Professional Firefighters, Local 3800 (Local 3800):** N/A
 - B. **Fire Chief Gow's Report:**
 1. Hosted a training at the tribal community school on water rescue techniques for their man-made lake
 2. Met with the MSR consultant, they indicated that they anticipate the MSR being completed in June
 3. Attorney is working to amend the language in the Administrative Services Agreements and the JOA Agreement
 4. Volunteer candidates are going through the hiring process, to get them on boarded
 5. Auction closes tomorrow for the sale of the surplus vehicles
 6. Working to standardize Penryn's SCBA's to make them current with other fire departments in the county
 7. Working towards scheduling annual physical exams, cost covered by workers comp insurance
 - C. **Fire Marshal D'Ambrogi's Report:**
 1. All suites have had final inspections and are cleared for occupancy at the Penryn Pet Hospital
 2. The greater auburn area fire safe council has a new chair that is focused on helping the communities, within the fire districts, become certified FIREWISE communities
 3. Mitigation Fee increase is scheduled for approval at the board of supervisors meeting on June 11, 2024
 - D. **Battalion Chief Williamson's Report:**
 1. 1 staff member on leave at Penryn
 2. Engine 41 only apparatus currently out of service
 3. Year to date 207 calls for service, 11 fires, 94 medical aids

Battalion Chief Nelson's Report:

1. Pump testing and annual wildland refresher course completed
2. Tablet command training is scheduled for next week

C. Director Committee Reports

1. **Personnel Committee:** N/A
2. **Administrative Contract & Finance Oversight Committee:** Vice Chair Hardesty reported that the finance committee meeting will be held on May 30, at 11am to discuss amending FY 23/24 budget and the FY 24/25 prelim budget. Director Mahoney also reported on the history, cost and current status of negotiations with Placer Hills Fire regarding the Admin contract. Director Mahoney shared that the committee is recommending doing a one-year contract, to include performance goals, and that the board conduct strategic planning sessions.
3. **Ad hoc committee for future cooperation with other fire departments.** No report
4. **Ad hoc committee for the 100-year anniversary celebrations:**
Director Neifer reported that no meeting was held this month.

9. Action Items

A. Consider and adopt Resolution No. 2024-02 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 Mahoney to adopt Resolution 2024-02 and seconded by Director Neifer. The motion was passed unanimously.

B. Consider and adopt Resolution No. 2024-03 requesting Measure C charges on the county of placer property tax rolls

Motion made by Director Neifer to adopt Resolution 2024-03 and seconded by Director Mahoney. The motion was passed unanimously.

C. Consider and approve Resolution No. 2024-04 declaring an election in November for board members whose terms are expiring and requesting election services from the county clerk

Motion made by Director Neifer to adopt Resolution 2024-04 and seconded by Vice Chair Hardesty. The motion was passed unanimously.

D. Consider and accept a proposal for painting the fire station

Motion made by Director Neifer to accept the proposal from SBI Painting and seconded by Director Mahoney. The motion was passed unanimously.

E. Consider and approve a change to the June 2024 board meeting date

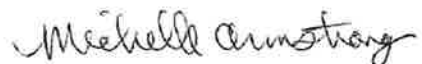
Chair Hotaling reported that she has a scheduling conflict and would like the board to consider moving the June board meeting.

Motion made by Chair Hotaling to move the June meeting to Tuesday, June 25th at 6:30pm and seconded by Vice Chair Hardesty. The motion was passed unanimously.

The meeting was adjourned at 7:23 pm.

Next Board Meeting: Tuesday, June 25, 2024 6:30 PM - 8:00 PM (PST)

Respectfully submitted,



District Manager

**Penryn Fire Protection District
FY 2023-2024 through May 2024
OPERATING FUND**

ASSETS		
	Cash	1,406,042.07
	Total Assets	1,406,042.07
LIABILITIES		
	Other payables	17,742.31
	Payroll payables	26,828.28
	Compensated Absences	
	Total Liabilities	<u>44,570.59</u>
FUND BALANCE		
	Beginning Balance	1,186,863.34
	Revenues	1,267,712.32
	Expenses	<u>(1,093,104.18)</u>
	Ending Balance	1,361,471.48
	Total Liabilities and Fund Balance	1,406,042.07

**Penryn Fire Protection District
FY 2023-2024 through May 2024
MITIGATION FUND**

ASSETS		
	Cash	863,287.00
	Total Assets	863,287.00
LIABILITIES		
	Payables	-
	Total Liabilities	-
FUND BALANCE		
	Beginning Balance - Unrestricted	493,904.20
	Beginning Balance - Capital	339,877.49
	Revenues	85,725.41
	Expenses	56,220.10
	Ending Balance - Unrestricted	523,409.51
	Ending Balance - Capital	339,877.49
	Total Liabilities and Fund Balance	863,287.00

Trial Balance - Composite

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2024 - May

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: Fund: FD32807 Penryn Fire

Perform Intercompany Eliminations: No

Perform Interworktag Eliminations: No

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
10010:Cash in Treasury - Unrestricted	1,530,032.31	169,932.17	293,922.41	1,406,042.07
10099:Cash - Conversion	0.00	76,828.04	76,828.04	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
10441:Due from Other Governments - External System	0.00	0.00	0.00	0.00
20020:Vouchers Payable	(8,134.12)	24,193.60	33,801.79	(17,742.31)
20030:Vouchers DD Payable	0.00	0.00	0.00	0.00
20180:Salaries & Benefits Payable	(34,566.36)	94,046.89	85,788.23	(26,307.70)
20240:Payroll Liabilities	(391.31)	420.00	549.27	(520.58)
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	(1,186,863.34)	0.00	0.00	(1,186,863.34)
40010:Taxes - Current Secured Property	(539,743.91)	0.00	0.00	(539,743.91)
40040:Taxes - Railroad Unitary Property	(605.13)	0.00	0.00	(605.13)
40050:Taxes - Unitary and Op Non-Unitary Property	(11,589.20)	0.00	0.00	(11,589.20)
40060:Taxes - Current Unsecured Property	(11,834.44)	0.00	0.00	(11,834.44)
40090:Taxes - Delinquent Unsecured Property	(211.42)	0.00	0.00	(211.42)
40100:Taxes - Current Supplemental Property	(13,439.56)	0.00	0.00	(13,439.56)
40110:Taxes - Delinquent Supplemental Property	(54.87)	0.00	0.00	(54.87)
40180:Other Taxes	(108,027.47)	0.00	0.00	(108,027.47)
42010:Investment Income	(32,157.67)	0.00	4,377.10	(36,534.77)
44350:State Homeowners Property Tax Relief	(2,643.83)	0.00	466.55	(3,110.38)
45010:Aid from Other Agencies	(8,431.43)	8,431.43	0.00	0.00
46030:Direct Charges	(448,922.77)	0.00	0.00	(448,922.77)
46090:Planning and Engineering Services	(5,609.60)	0.00	0.00	(5,609.60)
46240:Sanitation Services - Other	0.00	0.00	0.00	0.00
46350:Fire Services	(12,792.58)	12,792.58	0.00	0.00
46360:Other Fees and Charges	(101,800.64)	26,886.57	0.00	(74,914.07)
47010:Donations	(300.00)	0.00	0.00	(300.00)
48030:Miscellaneous	35,295.85	0.00	48,110.58	(12,814.73)
51010:Salaries and Wages	364,280.17	52,190.99	0.00	416,471.16
51040:Overtime and Call Back	148,263.44	25,223.34	0.00	173,486.78
51110:Other Payroll	26,782.19	0.00	0.00	26,782.19
51210:Retirement	50,765.30	7,278.44	0.00	58,043.74
51220:Payroll Tax	7,985.51	1,095.46	0.00	9,080.97
51270:PERs Pension Expense	(416.25)	0.00	56.61	(472.86)
51310:Employee Group Insurance	48,318.70	6,267.06	1,866.37	52,719.39
51360:Workers Comp Insurance	39,504.00	0.00	0.00	39,504.00
52030:Clothing and Personal	2,928.12	1,326.55	0.00	4,254.67
52040:Communication Services Expense	3,204.81	160.96	0.00	3,365.77

Trial Balance - Composite

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Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
52080:Insurance	9,069.00	11,665.00	0.00	20,734.00
52100:Jury Fees	0.00	0.00	0.00	0.00
52160:Maintenance	11,292.66	8,196.95	0.00	19,489.61
52170:Fuels & Lubricants	8,107.18	0.00	0.00	8,107.18
52180:Materials - Buildings & Improvements	6,762.74	0.00	0.00	6,762.74
52240:Professional / Membership Dues	77.76	0.00	0.00	77.76
52260:Misc Expense	2,164.91	15,237.47	0.00	17,402.38
52320:Printing	418.28	0.00	0.00	418.28
52330:Other Supplies	10,843.90	2,097.90	0.00	12,941.80
52360:Professional and Special Services - General	196,803.58	975.93	0.00	197,779.51
52370:Professional and Special Services - Legal	1,722.50	0.00	0.00	1,722.50
52390:Professional and Special Services - County	9,054.39	219.62	0.00	9,274.01
52510:Commissioner's Fees	3,225.00	300.00	0.00	3,525.00
52785:Training / Education	724.00	0.00	0.00	724.00
52800:Utilities	10,842.46	0.00	0.00	10,842.46
53190:Taxes and Assessments	67.14	0.00	0.00	67.14
59998:Labor Hours Debit	18,047.24	2,615.50	0.00	20,662.74
59999:Labor Hours Credit	(18,047.24)	(2,615.50)	0.00	(20,662.74)
Total	0.00	545,766.95	545,766.95	0.00

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2024 - May

Time Period: Current Period YTD

Cost Center(s): CC81000 Penryn Fire District

Ignore Commitments: No

Fund(s): FD32807 Penryn Fire

Program: PG810000 Penryn Fire

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	(1,276,120.00)	0	0	(818,789.55)	(\$457,330.45)	64.16%
40010:Taxes - Current Secured Property	(568,208.00)	0	0	(539,743.91)	(\$28,464.09)	94.99%
40040:Taxes - Railroad Unitary Property	(637.00)	0	0	(605.13)	(\$31.87)	95.00%
40050:Taxes - Unitary and Op Non-Unitary Property	(12,199.00)	0	0	(11,589.20)	(\$609.80)	95.00%
40060:Taxes - Current Unsecured Property	(12,310.00)	0	0	(11,834.44)	(\$475.56)	96.14%
40090:Taxes - Delinquent Unsecured Property	0	0	0	(211.42)	\$211.42	0.00%
40100:Taxes - Current Supplemental Property	(13,915.00)	0	0	(13,439.56)	(\$475.44)	96.58%
40110:Taxes - Delinquent Supplemental Property	0	0	0	(54.87)	\$54.87	0.00%
40180:Other Taxes	(113,695.00)	0	0	(108,027.47)	(\$5,667.53)	95.02%
42010:Investment Income	(15,000.00)	0	0	(36,534.77)	\$21,534.77	243.57%
44350:State Homeowners Property Tax Relief	(3,042.00)	0	0	(3,110.38)	\$68.38	102.25%
45010:Aid from Other Agencies	0	0	0	0.00	\$0.00	0.00%
46030:Direct Charges	(472,614.00)	0	0	0	(\$472,614.00)	0.00%
46090:Planning and Engineering Services	(12,500.00)	0	0	(5,609.60)	(\$6,890.40)	44.88%
46240:Sanitation Services - Other	0	0	0	0.00	\$0.00	0.00%
46350:Fire Services	0	0	0	0.00	\$0.00	0.00%
46360:Other Fees and Charges	(50,000.00)	0	0	(74,914.07)	\$24,914.07	149.83%
47010:Donations	0	0	0	(300.00)	\$300.00	0.00%
48030:Miscellaneous	(2,000.00)	0	0	(12,814.73)	\$10,814.73	640.74%
Total Expenses	1,280,899.00	0	0	1,088,378.04	\$192,520.96	84.97%
Total Capital Assets	50,000.00	0	0	0	\$50,000.00	0.00%
54460:Capital Assets - Other Agencies - Equipment	50,000.00	0	0	0	\$50,000.00	0.00%
Total Expenses (Non Capital Assets)	1,230,899.00	0	0	1,088,378.04	\$142,520.96	88.42%

Placer Special Districts Budget to Actuals

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Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
51010:Salaries and Wages	498,300.00	0	0	416,471.16	\$81,828.84	83.58%
51040:Overtime and Call Back	120,000.00	0	0	173,486.78	(\$53,486.78)	144.57%
51110:Other Payroll	26,782.00	0	0	26,782.19	(\$0.19)	100.00%
51210:Retirement	67,500.00	0	0	58,043.74	\$9,456.26	85.99%
51220:Payroll Tax	15,200.00	0	0	9,080.97	\$6,119.03	59.74%
51270:PERS Pension Expense	0	0	0	(472.86)	\$472.86	0.00%
51310:Employee Group Insurance	58,180.00	0	0	52,719.39	\$5,460.61	90.61%
51360:Workers Comp Insurance	55,000.00	0	0	39,504.00	\$15,496.00	71.83%
52030:Clothing and Personal	20,000.00	0	0	4,254.67	\$15,745.33	21.27%
52040:Communication Services Expense	6,500.00	0	0	3,365.77	\$3,134.23	51.78%
52080:Insurance	20,555.00	0	0	20,734.00	(\$179.00)	100.87%
52100:Jury Fees	0	0	0	0.00	\$0.00	0.00%
52160:Maintenance	22,000.00	0	0	19,489.61	\$2,510.39	88.59%
52170:Fuels & Lubricants	20,000.00	0	0	8,107.18	\$11,892.82	40.54%
52180:Materials - Buildings & Improvements	7,000.00	0	0	6,762.74	\$237.26	96.61%
52240:Professional / Membership Dues	1,500.00	0	0	77.76	\$1,422.24	5.18%
52260:Misc Expense	2,000.00	0	0	17,402.38	(\$15,402.38)	870.12%
52320:Printing	500.00	0	0	418.28	\$81.72	83.66%
52330:Other Supplies	28,000.00	0	0	12,941.80	\$15,058.20	46.22%
52360:Professional and Special Services - General	196,112.00	0	0	193,102.07	\$3,009.93	98.47%
52370:Professional and Special Services - Legal	2,000.00	0	0	1,722.50	\$277.50	86.13%
52390:Professional and Special Services - County	15,000.00	0	0	9,274.01	\$5,725.99	61.83%
52510:Commissioner's Fees	4,500.00	0	0	3,525.00	\$975.00	78.33%
52580:Special Department Expense	25,000.00	0	0	0	\$25,000.00	0.00%
52785:Training / Education	7,200.00	0	0	724.00	\$6,476.00	10.06%
52800:Utilities	12,000.00	0	0	10,842.46	\$1,157.54	90.35%
53190:Taxes and Assessments	70.00	0	0	18.44	\$51.56	26.34%
Facilities and Administration Cost Revenue and Expense	0	0	0	0	0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0	0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0	0.00	0.00%

Placer Income Statement

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Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2024 - May

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: FD32807 Penryn Fire

	Current Period Actuals	YTD Actuals	Prior YTD Actuals	Variance	% Variance
		2024-05	2023-05		
Income					
Charges for Services	(39,679)	529,446	506,149	(545,828.17)	(107.8%)
Taxes	0	685,506	662,924	(662,924.48)	(100.0%)
Intergovernmental Revenue	(7,965)	3,110	3,184	(11,149.06)	(350.1%)
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	48,111	12,815	50,122	(2,011.55)	(4.0%)
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	300	0	0.00	0.0%
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	4,377	36,535	16,830	(12,452.76)	(74.0%)
Total Revenue	4,844	1,267,712	1,239,210	1,234,366.02	(99.6%)
Expenses					
Salaries & Employee Benefits	90,132	775,615	711,441	(621,308.79)	(87.3%)
Services and Supplies	40,180	317,422	342,058	(301,878.00)	(88.3%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	67	62	(61.59)	(100.0%)
Capital Asset Transfer (Out)	0	0	0	0.00	0.0%
Other Financing Uses	0	0	0	0.00	0.0%
Imprest Cash Clearing Category	0	0	0	0.00	0.0%
Appropriation for Contingencies Category	0	0	0	0.00	0.0%
Cost Allocation Category	0	0	0	0.00	0.0%
Total Operating Expenses	130,313	1,093,104	1,053,561	(923,248.38)	(87.6%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	125,469	(174,608)	(185,649)	311,117.64	(167.6%)

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2024 - May

Time Period: Current Period YTD

Cost Center(s): CC81000 Penryn Fire District

Ignore Commitments: No

Fund(s): FD32807 Penryn Fire

Program: PG810002 Penryn Fire Measure A

Account Set	Budget	Commitments	Obligations	Actuals		Balance	Percentage of Budget
Total Revenue	0	0	0	(448,922.77)		\$448,922.77	0.00%
46030:Direct Charges	0	0	0	(448,922.77)		\$448,922.77	0.00%
Total Expenses	0	0	0	4,726.14		(\$4,726.14)	0.00%
Total Capital Assets	0	0	0	0		0.00	0.00%
Total Expenses (Non Capital Assets)	0	0	0	4,726.14		(\$4,726.14)	0.00%
52360:Professional and Special Services - General	0	0	0	4,677.44		(\$4,677.44)	0.00%
53190:Taxes and Assessments	0	0	0	48.70		(\$48.70)	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%

Trial Balance - Composite

07:07 PM

06/16/2024

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2024 - May

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: Fund: FD32808 Penryn Fire Development Fees

Perform Intercompany Eliminations: No

Perform Interworktag Eliminations: No

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
10010:Cash in Treasury - Unrestricted	830,021.24	33,265.76	0.00	863,287.00
10030:Cash in Bank	13,065.65	0.00	13,065.65	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
30120:Unassigned Fund Balance	0.00	0.00	0.00	0.00
30121:Fiduciary Net Position	(493,904.20)	0.00	0.00	(493,904.20)
30210:Assigned Fund Balance	(339,877.49)	0.00	0.00	(339,877.49)
42010:Investment Income	(21,826.25)	0.00	2,520.43	(24,346.68)
46440:Mitigation Fees	(43,699.05)	0.00	9,679.68	(53,378.73)
49030:Proceeds from Sale of Capital Assets	0.00	0.00	8,000.00	(8,000.00)
52260:Misc Expense	5,000.00	0.00	0.00	5,000.00
53040:Lease Purchase Principal	32,668.08	0.00	0.00	32,668.08
53080:Lease Purchase Interest	18,552.02	0.00	0.00	18,552.02
Total	0.00	33,265.76	33,265.76	0.00

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2024 - May

Time Period: Current Period YTD

Cost Center(s): CC81001 Penryn Fire District Development Fees

Ignore Commitments: No

Fund(s): FD32808 Penryn Fire Development Fees

Program: PG810001 Penryn Fire Development Fees

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	(76,220.00)	0	0	(85,725.41)	\$9,505.41	112.47%
42010:Investment Income	(12,000.00)	0	0	(24,346.68)	\$12,346.68	202.89%
46440:Mitigation Fees	(64,220.00)	0	0	(53,378.73)	(\$10,841.27)	83.12%
49030:Proceeds from Sale of Capital Assets	0	0	0	(8,000.00)	\$8,000.00	0.00%
Total Expenses	76,220.00	0	0	56,220.10	\$19,999.90	73.76%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses (Non Capital Assets)	76,220.00	0	0	56,220.10	\$19,999.90	73.76%
52260:Misc Expense	25,000.00	0	0	5,000.00	\$20,000.00	20.00%
53040:Lease Purchase Principal	32,668.00	0	0	32,668.08	(\$0.08)	100.00%
53080:Lease Purchase Interest	18,552.00	0	0	18,552.02	(\$0.02)	100.00%
Facilities and Administration Cost Revenue and Expense	0	0	0	0	0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0	0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0	0.00	0.00%

Placer Income Statement

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Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2024 - May

Translation Currency: USD

Account Translation Rule Set: Placer Translation Rule Set

Worktags: FD32808 Penryn Fire Development Fees

	Current Period Actuals	YTD Actuals	Prior YTD Actuals	Variance	% Variance
		2024-05	2023-05		
Income					
Charges for Services	9,680	53,379	61,851	(52,171.17)	(84.4%)
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	3,677	(3,676.96)	(100.0%)
Revenue from Use of Money & Property	0	0	0	0.00	0.0%
Other Financing Sources	8,000	8,000	0	8,000.00	0.0%
Donations	0	0	0	0.00	0.0%
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	2,520	24,347	12,126	(9,605.84)	(79.2%)
Total Revenue	20,200	85,725	77,654	57,453.97	(74.0%)
Expenses					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	0	5,000	0	0.00	0.0%
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	51,220	51,220	(51,220.10)	(100.0%)
Capital Asset Transfer (Out)	0	0	0	0.00	0.0%
Other Financing Uses	0	0	0	0.00	0.0%
Imprest Cash Clearing Category	0	0	0	0.00	0.0%
Appropriation for Contingencies Category	0	0	0	0.00	0.0%
Cost Allocation Category	0	0	0	0.00	0.0%
Total Operating Expenses	0	56,220	51,220	(51,220.10)	(100.0%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	(20,200)	(29,505)	(26,434)	6,233.87	(23.6%)

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Penryn Fire General
Check Detail
May 16 through June 19, 2024

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
	05/28/2024	AT&T Mobility		General Operating Funds	
	05/28/2024			52040 Communication Services	-160.96
TOTAL					-160.96
	05/28/2024	Danielle Hardesty		General Operating Funds	
	05/28/2024			52580 Commision Reimbursem...	-75.00
TOTAL					-75.00
	05/28/2024	David Taussig & Ass...		General Operating Funds	
	05/28/2024			52360 Parcel Tax Consultant	-975.93
TOTAL					-975.93
	05/28/2024	ISU Insurance Services		General Operating Funds	
	05/28/2024		Qtr 2 Installment	52080 Insurance Liability	-4,818.00
TOTAL					-4,818.00
	05/28/2024	Kaiser Foundation He...		General Operating Funds	
	05/28/2024		Employer	51310 Employee Group Insurance	-4,710.23
			Employee	51310 Employee Group Insurance	-1,556.83
TOTAL					-6,267.06
	05/28/2024	Lady Bug Lilly Designs		General Operating Funds	
	05/28/2024		100 Year Patches	52260 Miscellaneous	-2,171.82
TOTAL					-2,171.82
	05/28/2024	Larry Shields		General Operating Funds	
	05/28/2024			52580 Commision Reimbursem...	-75.00
TOTAL					-75.00
	05/28/2024	Loomis Ace Hardware		General Operating Funds	
	05/28/2024			52330 Supplies-Equipment	-27.06
TOTAL					-27.06
	05/28/2024	Randy Neifer		General Operating Funds	
	05/28/2024			52580 Commision Reimbursem...	-75.00
TOTAL					-75.00
	05/28/2024	Scotts PPE		General Operating Funds	
	05/28/2024		Turnout Inspections	52030 Clothing and Personal	-874.48
TOTAL					-874.48

Penryn Fire General
Check Detail
May 16 through June 19, 2024

Num	Date	Name	Memo	Account	Paid Amount
	05/28/2024	Susan Mahoney		General Operating Funds	
	05/28/2024			52580 Commision Reimbursem...	-75.00
TOTAL					-75.00
	05/28/2024	UL LLC		General Operating Funds	
	05/28/2024		Pump Testing	52330 Supplies-Equipment	-1,727.00
TOTAL					-1,727.00
	06/14/2024	AT&T Inc.		General Operating Funds	
	06/14/2024			52040 Communication Services	-112.73
TOTAL					-112.73
	06/14/2024	AT&T Mobility		General Operating Funds	
	06/14/2024			52040 Communication Services	-160.96
TOTAL					-160.96
	06/14/2024	Dawson Oil Co.		General Operating Funds	
	06/14/2024			52170 Fuel	-1,086.19
TOTAL					-1,086.19
	06/14/2024	Placer Hills Fire Distri...		General Operating Funds	
	06/14/2024		Facepiece nameplate	52330 Supplies-Equipment	-119.94
			Kingsley Bogard - LAF....	52370 Legal expenses	-2,860.00
				52160 Maintenance - vehicles	-2,269.50
TOTAL					-5,249.44
	06/14/2024	SBI Painting		General Operating Funds	
	06/14/2024		Painting	52180 Bldng Materials, Improve	-2,255.00
TOTAL					-2,255.00

JOA REIMBURSEMENT

PLACER HILLS JULY - SEPT 2023

PAID STATUS

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Garrison	Misc	07/07/2023 07:30	07/07/2023 14:00	6.5	22.25	33.38	216.94	3.15	23.28	243.36
Garrison	Engine 84	07/13/2023 08:00	07/14/2023 08:00	24	22.56	33.84	812.16	11.78	87.14	911.08
Hodsdon	Engine 86	07/24/2023 08:00	07/25/2023 08:00	24	22.56	33.84	812.16	11.78	87.14	911.08
Hodsdon	Engine 84	08/31/2023 08:00	09/01/2023 08:00	24	22.56	33.84	812.16	11.78	87.14	911.08
Hodsdon	Engine 86	09/05/2023 08:00	09/06/2023 08:00	24	22.56	33.84	812.16	11.78	87.14	911.08

Total 3,887.68 Pd 02/24

PLACER HILLS OCT - DEC 2023

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 86	10/10/2023 08:00	10/11/2023 08:00	24	24.90	37.35	896.40	13.00	96.18	1,005.58
Hodsdon	Engine 86	12/03/2023 08:00	12/04/2023 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Garrison	Engine 86	12/09/2023 08:00	12/10/2023 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Garrison	Engine 86	12/21/2023 08:00	12/22/2023 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Garrison	Engine 86	12/27/2023 08:00	12/28/2023 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89

Total 4,905.14 Pd 02/24

PLACER HILLS JAN - MAR 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 86	01/02/2024 16:00	01/03/2024 08:00	16	26.64	39.96	639.36	9.27	68.60	717.23
Gordon	Engine 86	01/03/2024 08:00	01/04/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 84	01/19/2024 20:30	01/20/2024 08:00	11.5	26.64	39.96	459.54	6.66	49.31	515.51
Gordon	Engine 86	01/24/2024 08:00	01/25/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 86	01/27/2024 08:00	01/28/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Rescue 84	01/31/2024 17:30	02/01/2024 08:00	14.5	26.64	39.96	579.42	8.40	62.17	649.99
Gordon	Rescue 84	02/01/2024 08:00	02/01/2024 20:00	12	26.64	39.96	479.52	6.95	51.45	537.93
Gordon	Engine 84	02/23/2024 20:00	02/24/2024 08:00	12	26.64	39.96	479.52	6.95	51.45	537.93
Hodsdon	Engine 86	01/14/2024 08:00	01/15/2024 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Keeler	Rescue 84	01/31/2024 20:00	02/01/2024 08:00	12	24.14	36.21	434.52	6.30	46.62	487.44

Total 7,648.48 Pd 06/24

FORESTHILL JULY - SEPT 2023

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Miller	Engine 90	07/09/2023 08:00	07/10/2023 08:00	24	24.90	37.35	896.40	13.00	96.18	1,005.58

Total	1,005.58	Pd 02/24
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FORESTHILL OCT - DEC 2023

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Medic 88	10/16/2023	10/17/2023 8:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Keeler	Engine 90	12/06/2023 08:00	12/07/2023 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89

Total	1,949.78	Pd 02/24
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FORESTHILL JAN - MAR 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 90	01/01/2024 08:00	01/02/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	01/06/2024 13:00	01/07/2024 08:00	19	26.64	39.96	759.24	11.01	81.47	851.72
Gordon	Engine 90	01/07/2024 08:00	01/08/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Medic 88	01/15/2024 13:00	01/16/2024 08:00	19	26.64	39.96	759.24	11.01	81.47	851.72
Gordon	Engine 90	01/20/2024 08:00	01/21/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	01/21/2024 08:00	01/22/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	02/24/2024 16:00	02/25/2024 08:00	16	26.64	39.96	639.36	9.27	68.60	717.23
Keeler	Medic 90	01/06/2024 08:00	01/07/2024 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Keeler	Engine 90	01/11/2024 08:00	01/12/2024 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Keeler	Medic 88	01/17/2024 08:00	01/18/2024 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89
Keeler	Medic 88	02/09/2024 08:00	02/10/2024 08:00	24	24.14	36.21	869.04	12.60	93.25	974.89

Total	10,623.63	Pd 06/24
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NEWCASTLE JAN - MAR 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 41	02/23/2024 18:00	02/23/2024 20:00	2	26.64	39.96	79.92	1.16	8.58	89.65

Total	89.65	Pd 06/24
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STRIKE TEAM / PREPOSITIONING

PENRYN STRIKE TEAM - PREPOSITIONING

Incident	Equipment	Depart date	Return date	Hours	Personnel	Equipment	Admin	Expenses	Total	Staffing	Paid Status
Bonney	PHF E4607	7/29/2023	8/1/2023	88	3,893.12	-	389.31		4,282.43	1 RYN	Pd 11/23
Actual cost of staffing for Bonney									(3,340.63)		
South Fork	B38	8/20/2023	9/4/2023	366.5	32,427.92	31,618.56	6,404.65		70,451.13	2 RYN	Pd 12/23
Actual cost of staffing for South Fork									-29269.04		
Prepo	E38 & E41	2/4/2024	2/6/2024	48	6,370.56	5015.68	1138.62		12,524.86	3 RYN	
Actual cost of staffing Prepo									(5,076.37)		
Prepo	E38	2/29/2024	3/3/2024	72	6,308.64	7523.52	1383.22		15,215.38	2 RYN	
Actual cost of staffing Prepo									(6,253.18)		
Total FY 2023/2024					36,321.04	31,618.56	6,793.96		58,534.58		

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

THIS AGREEMENT FOR JOINT ADMINISTRATIVE SERVICES (“Agreement”) is entered into as of the 1st day of July 2024, by and between the Placer Hills Fire Protection District (“Placer Hills”) and the Penryn Fire Protection District (“Penryn”).

**I.
RECITALS**

WHEREAS, the Placer Hills Fire Protection District is a fire protection district duly formed and existing under the Fire Protection District Law of 1987, Government Code section 13800 et seq.;

WHEREAS, the Penryn Fire Protection District is a fire protection district duly formed and existing under the Fire Protection District Law of 1987, Government Code section 13800 et seq.;

WHEREAS, pursuant to Government Code section 6502 Placer Hills and Penryn are public agencies that, with the authorization of their governing boards, may jointly exercise any power common to them;

WHEREAS, Placer Hills and Penryn jointly seek to enter into a contractual arrangement that will provide a basis for administrative services to be shared between the parties;

WHEREAS, neither Placer Hills nor Penryn intends to create a fire protection contract, as there will be no exercise of new or extended fire protection services outside of either agency’s boundaries;

WHEREAS, this Agreement does not transfer responsibility for providing services; and

WHEREAS, this Agreement does not change the employment status of more than 25 percent of the employees of either agency;

NOW, THEREFORE, pursuant to the authority granted by Government Code sections 6502 and 55632 and Health and Safety Code section 13050, and in consideration of the mutual promises and obligations set forth herein, the parties hereby agree that this Agreement for Joint Administrative Services is hereby established as follows:

II. TERMS AND CONDITIONS

A. General Provisions

1. The preceding Recitals are incorporated as though fully set forth below.
2. The parties agree that this Agreement will provide a basis for the provision of fire protection and emergency medical services without the relinquishment of either parties existing responsibility to provide such services.

B. Term and Renewal

1. The term of this Agreement shall commence on July 1, 2024 and continue through June 30, 2025. The Agreement is subject to earlier termination pursuant to Paragraph E, below.
2. Upon mutual agreement between the parties, this Agreement may be extended for one additional year.

C. Joint Administrative Services

1. Placer Hills currently employs individuals in the following positions (“Position” or “Positions”) that can serve in Administrative Positions for Penryn:
 - 1.1 Fire Chief (full-time)
 - 1.2 Battalion Chief – A (full-time)
 - 1.3 Battalion Chief – B (full-time)
 - 1.4 Battalion Chief – C (full-time)
 - 1.5 District Manager (full-time)
 - 1.6 Office Assistant (part-time)
 - 1.7 Fire Marshal (part-time)
2. The Joint Administrative Services to be provided by the Positions are set forth in **Exhibit A**, attached hereto and incorporated herein by this reference. The Scope of Services may be amended as set forth in Paragraph F.5, below.
3. The Joint Administrative Services for each Position shall be completed at the direction of the Penryn Board of Directors and in accordance with Penryn Rules, Regulations, Policies and Practices as assigned below:
 - 2.1 Fire Chief shall serve as the Penryn Fire Chief for twenty-five percent of their full-time position.
 - 2.2 Battalion Chief – A shall serve as a Penryn Fire Battalion Chief for twenty-five percent of their full-time position.

- 2.3 Battalion Chief – B shall serve as a Penryn Fire Battalion Chief for twenty-five percent of their full-time position.
 - 2.4 Battalion Chief – C shall serve as a Penryn Fire Battalion Chief for twenty-five percent of their full-time position.
 - 2.5 District Manager shall serve as a Penryn District Manager for twenty-five percent of their full-time position.
 - 2.6 Office Assistant shall serve as a Penryn Office Assistant for ten percent of their full-time position.
 - 2.7 Fire Marshal shall serve as a Penryn Fire Marshal for thirty-three percent of their part-time position.
3. Notwithstanding anything to the contrary contained in this Agreement, the Positions shall not, without prior authorization from the Penryn Board of Directors or such officer as the Board of Directors may designate engage in the following on behalf of Penryn:
- 3.1 Borrow or obtain credit in any amount or execute any guarantee, except for items for sale by vendors in the ordinary operation of the fire department as set forth in Penryn Policy; and
 - 3.2 Expend funds for capital equipment in excess of expenditures expressly budgeted and approved by the Board of Directors; and
 - 3.3 Sell or transfer capital assets; and
 - 3.4 Apply for, solicit, or accept any grant, donation contributions by foundations, or the like, that require any financial commitment on the part of Penryn either initially or in the future; and
 - 3.5 Execute any lease of real or personal property.
4. The Fire Chief and Battalion Chief(s) have the authority to assign tasks and functions of the referenced scope of duties to qualified department staff members.

D. Consideration for Joint Administrative Services

1. Compensation

- 1.1 Penryn shall make payment to Placer Hills in the amount of One Hundred Eighty Four Thousand Two Hundred Seventy Dollars (\$184,270.00), as agreed to by both parties to this Agreement based on salaries and an administrative fee to account for services, operations and vehicle depreciation as identified below:

1.1.1	Fire Chief	\$45,517.50
1.1.2	Battalion Chief - A	\$27,375.00
1.1.3	Battalion Chief - B	\$30,700.00
1.1.4	Battalion Chief - C	\$27,210.00
1.1.5	District Manager	\$26,275.00
1.1.6	Office Assistant	\$4,000.00

1.1.7	Fire Marshal	\$14,417.70
1.1.8	Administrative Fee	\$8,774.80

- 1.2 Penryn shall make quarterly payments to Placer Hills, due on the first day of each quarter commencing on July 1, 2024.

3. Expenses

- 3.1 Penryn shall reimburse either Placer Hills or the Position for the actual cost of any direct expense incurred while performing the duties of the Position for Penryn. Documentary evidence of such expenses shall be submitted to Penryn to substantiate the expenses incurred and provided that prior approval is obtained by the Position for the expense.
- 3.2 Notwithstanding Paragraph 3.1 above, Fire Chief is only required to obtain advanced approval for expenditures in excess of One Thousand Five Hundred Dollars (\$1,500.00) as specified in Article VII, Section 7.04, Fire Chief Expenditures in the Penryn Fire Protection District Board of Directors By-Laws.

4. Salary, Benefits, Vacation, Sick Leave, Holidays

Placer Hills shall be responsible for the payment of salary and provision of benefits for the Positions. Penryn shall provide accommodation for vacation, sick leave and holidays as permitted by Placer Hills. In the event of a long-term absence (in excess of 30 days) for a Position, the parties agree to determine alternative arrangements for the Joint Administrative Services covered by this Agreement.

5. Vehicle

Fire Chief, Battalion Chiefs and Fire Marshall shall be provided a vehicle by Placer Hills, as vehicles are available. Placer Hills shall maintain maintenance and fuel cards for the vehicles.

6. Indemnification. Each party agrees to defend, indemnify, and save all other parties harmless from any and all claims arising out of said party's employees' negligent acts, errors, omissions or willful misconduct while performing pursuant to this Agreement, but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of said party, its officers, employees, or agents.

- 6.1 Each party hereby agrees to defend itself from any claim, action or proceeding arising out of the concurrent acts or omissions of their employees. In such cases, each party agrees to retain their own legal

counsel, bear their own defense costs, and waive their right to see reimbursement of such costs.

- 6.2 Notwithstanding the above, where a trial verdict or arbitration award allocates or determines the comparative fault of the members, the members may seek reimbursement and/or reallocation of defense costs, settlement payments, judgments and awards, consistent with said comparative fault.
- 6.3 For purposes of this section, the terms “employee” or “employees” shall refer to and include employees, officers, agents, representatives, subcontractors, or volunteers.
- 6.4 Notwithstanding the foregoing, no employee, officer, agent, representative, subcontractor, or volunteer of any party to this Agreement shall be considered an “employee” of any other party to this Agreement for purposes of indemnification.

7. Insurance

- 7.1 Each Party shall provide and maintain either insurance in the form and amounts prescribed below or a statement that the Party is self-insured up to the amount specified below:
 - 7.1.1 Commercial General Liability insurance, occurrence form, with the limits of not less than \$1 million each occurrence. The general aggregate limit shall be not less than \$2 million. The fire damage component of such insurance shall be not less than \$100,000.
 - 7.1.2 Automobile Liability insurance, occurrence form, with a limit of not less than \$1 million each occurrence. Such insurance shall include coverage for owned, hired, and non-owned automobiles.
 - 7.1.3 Workers Compensation in at least the minimum statutory limits. With respect to Workers Compensation coverage, the Party employing the fire department employee will provide Workers Compensation coverage for any injuries sustained in the normal course and scope of the employee’s performance of services.
- 7.2 General provisions for all insurance shall include the other Party, its elected and appointed officials, employees, and agents, as additional insureds, except errors and omissions, with respect to this Agreement and the performance of services in this Agreement. Additional insured status under this provision shall be limited to each Party’s obligation to indemnify the other as described in Paragraph 6.
- 7.3 No changes in insurance affecting the requirements above may be made without the written approval of all parties.

E. Termination

1. Termination. Upon termination of this Agreement, unless otherwise agreed to by the parties, the current payment under the Agreement shall be prorated and any amount still owed to Placer Hills will be paid on the date of termination of the Agreement or if Penryn has over paid, then Placer Hills shall reimburse Penryn on the date of termination of the Agreement.
2. Unilateral Termination. Any party to this Agreement may unilaterally terminate the Agreement by notice to the other party in writing at least ninety (90) days prior to the effective date of the termination. The notice of termination shall also include the reasons for such termination.
3. Termination Based on Mutual Agreement. This Agreement may be terminated at any time with the mutual agreement of both party's subject to mutually agreeable terms and conditions.
4. Termination for Cause. In the event any party breaches a material provision of this Agreement, the non-breaching party shall give the other party written notice of such breach. In the event the breach is not remedied within thirty (30) days of receipt of the written notice, the Agreement may be terminated unless the timelines are extended by mutual agreement.

F. Miscellaneous

1. Force Majeure. Neither party shall be liable if the performance of any part or all of this contract is prevented, delayed, hindered, or otherwise made impracticable or impossible by reason of any strike, flood, riot, fire, explosion, war, act of God, sabotage, accident, illness, death, or any other casualty or cause beyond either party's control, and which cannot be overcome by reasonable diligence and without unusual expense.
2. Non-assignability. This Agreement and the rights and duties hereunder may not be assigned by any party hereto without obtaining the prior written consent of the other, and the parties expressly agree that any attempt to assign the rights of any party hereunder without such consent will be null and void. This Agreement is not intended to create any rights of a third party beneficiary.
3. Construction and Enforcement. This Agreement shall be construed and enforced in accordance with the laws of the State of California. The article and paragraph headings are used solely for convenience and shall not be deemed to limit the subject of the articles and paragraphs or be considered in their interpretation. This Agreement may be executed in several counterparts, each of which shall be deemed an original.

4. Entire Agreement. This Agreement shall constitute the full and complete Agreement between the parties hereto. This Agreement supersedes all prior negotiations, representations or agreements, if any.
5. Amendments. This Agreement may be modified in writing and signed by both parties.
6. Invalidity of Provisions of this Agreement. If, for any reason, any provision hereof shall be determined to be invalid or unenforceable, the validity and effect of the other provisions shall not be affected.
7. No Waiver. No waiver of any provision of this Agreement shall be deemed or shall constitute a waiver of any other provision. Nor shall such waiver constitute a continuing waiver unless otherwise expressed.
8. Negotiated Agreement. The provisions of this Agreement are the product of negotiation among all parties and shall not be construed as having been prepared by one party or another. All parties to this Agreement understand their right to seek independent counsel and advice regarding the terms of this Agreement prior to execution of the Agreement.
9. No Third-Party Beneficiary. This Agreement is only for the benefit of the parties as municipal or corporate entities and shall not be construed as or deemed to operate as an agreement for the benefit of any third party or parties, and no third party or parties shall have any right of action or obtain any right to benefits or position of any kind for any reason whatsoever.
10. Notices. All notices required or permitted by this Agreement shall be in writing and shall either be hand delivered, sent by telecopy or facsimile, sent by U.S. mail, postage prepaid, addressed as set forth on the signature page hereof. A notice shall be effective either when personal delivered, on the date set forth on the receipt of telecopy or facsimile, or upon the earlier of the date set forth on the receipt of registered or certified mail or on the fifth day after mailing.

Notices shall be delivered to the following individuals on behalf of each party:

For the Penryn Fire Protection District:

Penryn Fire Protection District
P.O. Box 219
Penryn, CA 95663

Cheryl Hotaling, Chair of the Board of Directors

For Placer Hills Fire Protection District:

Placer Hills Fire Protection District
17020 Placer Hills Road, Unit 1A
Meadow Vista, CA 95722

Peter Hills, President of the Board of Directors

11. Authorized Signatures. Each party represents and warrants that the signatories to this agreement are legally authorized to sign and enter into this Agreement on behalf of the parties.

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: _____

EXHIBIT A

SCOPE OF SERVICES

This Scope of Services is intended to be a broad scope of responsibilities for administrative services to be provided by the positions. In no manner is it meant to be comprehensive, limited, or all-inclusive regarding the roles and responsibilities that will be administered during the duration of this Agreement.

During the time allotted for in this Agreement, the Positions shall perform the following functions for Penryn:

I. FIRE ADMINISTRATIVE SERVICES

A. Budget

- i. Budgeting and estimating revenues and administering the budget.
- ii. Seeking, soliciting, applying for and tracking grant opportunities.

B. Labor Management and Memorandum of Understanding

- i. Assist with negotiations with employee bargaining units.
- ii. Work with employee associations/unions on policy changes, prior to board approval.
- iii. Such services exclude: any labor arbitration, or labor-related dispute (including response, preparation or participation) that may be brought in any State of California or Federal tribunal, including by way of illustration, and not limitation, any proceeding before the California Employment Development Department (EDD), California Public Employees Retirement System (CalPERS), California Labor Board, or California Public Employment Relations Board (PERB).

C. Personnel Management

- i. Oversight and managing personnel issues, scheduling and coordinating of new hires and promotions.
- ii. Process employee discipline matters appealed through the Board of Directors level.
- iii. Such services exclude: participation in any dispute involving employee discipline (including response, preparation or participation) that may

be filed in a court of law or otherwise appealed to any tribunal beyond the Board of Directors level.

D. Allied Agency Interaction

- i. Work with the Penryn Board of Directors on budgets, future planning, and cooperation with surrounding public safety agencies to improve levels of service.

II. OPERATIONAL SERVICES

A. Incident Management

- i. Assist with management of Penryn incidents and coordinate with Cal Fire on State Responsibility incidents.

B. Daily Operations

- i. Coordination of activities in major incidents in Penryn.
- ii. On-duty Battalion Chief to coordinate day-to-day operations, provide emergency incident management, and assist with the planning and oversight of training needs.

C. Staffing Management

- i. Schedule day to day staffing to keep Station 38 open 24/7.

D. Promotional Examination Process

- i. Coordinate all in-house promotional testing.

E. Dispatch and Communication Services

- i. Oversight of changes in dispatch search orders, response plans, response zones, and incident types.

III. SUPPORT SERVICES

A. Facilities Maintenance and Capital Improvement

- i. Forecast funding opportunities and estimate costs to upgrade and/or repair the current apparatus, equipment and station.

B. Apparatus Equipment Maintenance and Replacement Programs

- i. Forecast funding opportunities for apparatus and estimate costs for replacement.

IV. FIRE PREVENTION SERVICES

A. Fire Investigations

- i. Perform fire investigations.

B. Public Education

- i. Oversight for the Penryn Public Education Program.

C. Plan Review, Inspections, Variances, and Development Meetings

- i. Plan review, inspections, variances, new development meetings, and will serve letters.



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

RESOLUTION NO. 2024-05

**A RESOLUTION AMENDING THE OPERATING AND MITIGATION BUDGETS FOR FISCAL YEAR
2023-2024 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 2023-2024.

PASSED AND ADOPTED by the Board of Directors of the Penryn Fire Protection District this twenty fifth day of June 2024, by the following vote on roll call:

AYES

NOES:

ABSENT:

Cheryl Hotaling, Chairperson

ATTEST:

Susan Mahoney, District Secretary



PENRYN FIRE PROTECTION DISTRICT

STAFF REPORT

Date: June 25, 2024
To: Board of Directors
From: Administrative Committee
Subject: FY 2023-2024 Amendments to Operating Budget

Background

The District's Final Operating and Mitigation Budgets for Fiscal Year (FY) 2023-2024 were adopted on September 18, 2023. The Operating Budget was amended on December 18, 2023 mainly to reflect increased operating costs due to the November 27, 2023 Board approved Memorandum of Understanding (MOU) between the Nevada County Professional Firefighters Local 3800 and the Penryn Fire Protection District. Additional amendments to the FY 2023-2024 budgets are necessary to reflect activity that has occurred in the past six months.

Discussion – Operating Fund

Revenue

- Investment Income – increased from \$15,000 to \$40,000 due to better than expected earnings.
- JOA Reimbursements – the reimbursement amount is not included in the September or December budgets 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 \$40,000 for FY 2023-2024.
- Fire Code Inspections – decreased from \$12,500 to \$6,500 due to a slowdown in building activity.
- Fire Services Strike Teams – increased from \$50,000 to \$88,000 mainly due to the District's assistance in the South Fork fire and prepositioning.

Expenses

- Building Materials – increased from \$7,000 to \$10,000 to reflect the cost of painting the station.
- Membership Dues – decreased from \$1,500 to \$1,000.
- Miscellaneous – increased from \$2,000 to \$5,000 to reflect the cost of "100-Year" anniversary patches.
- Supplies Equipment – decreased from \$25,000 to \$17,000.
- LAFCO Dues – increased from \$950 to \$1,200 to reflect LAFCO imposed increase.

- Legal Services – increased from \$2,000 to \$10,000 mainly to reflect costs associated with the District’s response to a LAFCO request.
- Strike Team – decreased from \$25,000 to zero as there have been no intern strike team costs this fiscal year.
- Utilities – increased from \$12,000 to \$15,000 mainly to reflect increased electricity costs.
- Salaries and Wages – decreased from \$498,300 to \$450,000 to account for unpaid staff time off. This decrease is offset by an increase in Overtime and Call Back expense.
- Overtime and Call Back – increased from \$120,000 to \$180,000 due to operational needs.
- CalPERS – decreased from \$67,500 to \$60,000 to adjust for the decrease in salaries and wages due to unpaid staff time off.

Discussion – Mitigation Fund

Revenue

- Investment Income – increased from \$12,000 to \$28,000 due to better than expected earnings.
- Mitigation Fees – decreased from \$64,220 to \$48,000 to reflect decrease in building activity
- Sale of Capital Asset – increased from zero to \$26,300 to reflect the sale of 1998 Type 3 Engine and the surplus command vehicle.

Expenses

- Miscellaneous – decreased from \$25,000 to \$10,000 due to delayed roll out of the Tablet Command project.

Fiscal Impact

Adoption of Resolution 2024-05 increases the estimated net income for the FY 2023-2024 **Operating Budget** by \$109,050 (from a net loss of \$4,779 to a net gain of \$104,271).

Adoption of Resolution 2024-05 increases the estimated net income for the FY 2023-2024 **Mitigation Budget** by \$41,080 (from break even to a net gain of \$41,080).

Recommendation

The Committee recommends adoption of Resolution 2024-05 approving the **Amended Operating and Mitigation Budgets** for FY 2023-2024.

Penryn Fire Protection District
Amended Operating Budget FY 2023-2024
June 2024

	Actual 4/30/24	Adopted Sep FY 23-24	Amended Dec FY 23-24	Proposed Adjustments	Amended Jun FY 23-24
Revenue					
Taxes					
40010 Current Secured	539,744	568,208	568,208	-	568,208
40020 Property tax impounds	-	-	-	-	-
40040 Railroad Unitary Property	605	637	637	-	637
40050 Unitary and Non-Unitary	11,589	12,199	12,199	-	12,199
40060 Current Unsecured	11,834	12,310	12,310	-	12,310
40070 Delinquent Secured Prop	-	-	-	-	-
40090 Delinquent Unsecured	211	-	-	-	-
40100 Current Supplemental	13,440	13,915	13,915	-	13,915
40110 Delinquent Supplemental	55	-	-	-	-
40180 Special Tax Measure C	108,027	113,695	113,695	-	113,695
42010 Investment Income	32,158	15,000	15,000	25,000	40,000
44350 State Homeowners Relief	2,644	3,042	3,042	-	3,042
46030 Direct Charges Measure A	448,923	472,614	472,614	-	472,614
<i>Total Taxes</i>	<i>1,169,230</i>	<i>1,211,620</i>	<i>1,211,620</i>	<i>25,000</i>	<i>1,236,620</i>
Other Revenue					
44041 State Match/Grants	-	-	-	-	-
46091 Fire Code Inspections	5,610	12,500	12,500	(6,000)	6,500
46360 JOA reimbursements	30,110	-	-	40,000	40,000
46361 Fire Services Strike Team	74,914	50,000	50,000	38,000	88,000
47010 Donations	300	-	-	-	-
48031 Miscellaneous	1,067	2,000	2,000	-	2,000
<i>Total Other Revenue</i>	<i>112,001</i>	<i>64,500</i>	<i>64,500</i>	<i>72,000</i>	<i>136,500</i>
Total Revenue	1,281,231	1,276,120	1,276,120	97,000	1,373,120

Expenses

Operations

52030 Clothing and Personal	2,928	20,000	20,000	-	20,000
52040 Communication Services	3,205	6,500	6,500	-	6,500
52080 Insurance Liability	9,069	20,555	20,555	-	20,555
52160 Maintenance - vehicles	11,293	22,000	22,000	-	22,000
52170 Fuel	8,107	20,000	20,000	-	20,000
52180 Bldg Materials, Improve	6,763	7,000	7,000	3,000	10,000
52240 Membership Dues	78	1,500	1,500	(500)	1,000
52260 Miscellaneous	2,304	2,000	2,000	3,000	5,000
52320 Printing	418	500	500	-	500
52330 Office Supplies	3,920	3,000	3,000	-	3,000

Penryn Fire Protection District
Amended Operating Budget FY 2023-2024
June 2024

	Actual 4/30/24	Adopted Sep FY 23-24	Amended Dec FY 23-24	Proposed Adjustments	Amended Jun FY 23-24
52330 Supplies-Equipment	6,924	25,000	25,000	(8,000)	17,000
52360 Administration Contract	165,341	165,341	165,341	-	165,341
52360 Audit Contract	5,550	5,550	5,550	-	5,550
52360 Co. Charge 1% of Meas A&C	5,796	5,800	5,800	-	5,800
52360 LAFCO dues	1,140	950	950	250	1,200
52360 Parcel Tax Consultant	5,608	8,500	8,500	-	8,500
52360 SB 2557 Collection costs	10,029	9,971	9,971	-	9,971
52370 Legal Services	1,723	2,000	2,000	8,000	10,000
52390 Services payroll/dispatch	9,162	10,000	10,000	-	10,000
52390 Professional Svcs. 457	3,092	5,000	5,000	-	5,000
52490 Special Contributions	-	-	-	-	-
52580 Commision Reimbursements	3,225	4,500	4,500	-	4,500
52580 Precinct Elections	-	-	-	-	-
52580 Strike Team Expense	-	25,000	25,000	(25,000)	-
52785 Training	724	7,200	7,200	-	7,200
52800 Utilities	10,842	12,000	12,000	3,000	15,000
53190 Taxes & Assessments	67	60	70	-	70
54450 Equipment	-	-	50,000	-	50,000
<i>Total Operations</i>	<i>277,308</i>	<i>389,927</i>	<i>439,937</i>	<i>(16,250.00)</i>	<i>423,687</i>
Payroll					
51011 Salaries and Wages	364,280	479,000	498,300	-48,300	450,000
51041 Overtime and Call Back	148,263	115,000	120,000	60,000	180,000
51110 Def Compensation	26,782	-	26,782	-	26,782
51211 CalPERS	50,350	64,820	67,500	-7,500	60,000
51221 Payroll Taxes	7,986	15,000	15,200	-	15,200
51311 Employee Group Insurance	48,319	40,000	58,180	-	58,180
51361 Workers Comp Ins.	39,504	55,000	55,000	-	55,000
51371 Comp for Absence	-	-	-	-	-
<i>Total Payroll</i>	<i>685,484</i>	<i>768,820</i>	<i>840,962</i>	<i>4,200</i>	<i>845,162</i>
Total Expenses	962,792	1,158,747	1,280,899	-12,050	1,268,849
Net Income	318,439	117,373	-4,779	109,050	104,271

Beginning Fund Balance per FY 22-23 Audit	1,226,742
Ending Fund Balance Projected for FY 23-24	1,331,013

Penryn Fire Protection District
Amended Mitigation Budget FY 2023-2024
June 2024

	Actual 4/30/24	Adopted Sep FY 23-24	Amended Dec FY 23-24	Proposed Adjustments	Amended Jun FY 23-24
Revenue					
42010 Interest Income	21,826	12,000	12,000	16,000	28,000
46440 Mitigation Fees	43,699	64,220	64,220	(16,220)	48,000
49030 Sale of Capital Asset	-	-	-	26,300	26,300
48030 Miscellaneous - Donations	-	-	-	-	-
Total Revenue	65,525	76,220	76,220	26,080	102,300
Expenses					
52260 Miscellaneous	5,000	25,000	25,000	(15,000)	10,000
54440 Buildings and Improvements	-	-	-	-	-
53040 Lease Purchase - Principal	32,668	32,668	32,668	-	32,668
53080 Lease Purchase - Interest	18,552	18,552	18,552	-	18,552
Total Expenses	56,220	76,220	76,220	(15,000)	61,220
Net Income	9,305	-	-	41,080	41,080

Beginning Fund Balance per FY 22-23 Audit	793,904
Ending Fund Balance Projected for FY 23-24	834,984



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

RESOLUTION NO. 2024-06

A RESOLUTION ADOPTING THE PRELIMINARY BUDGET FOR FISCAL YEAR 2024-2025

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 2024-2025;

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 2024-2025 budgeted amounts for Fund FD32807 and Fund FD32808.

PASSED AND ADOPTED by the Board of Directors of the Penryn Fire Protection District this twenty fifth day of June 2024, by the following vote on roll call:

AYES

NOES:

ABSENT:

Cheryl Hotaling, Chairperson

ATTEST:

Susan Mahoney, District Secretary



PENRYN FIRE PROTECTION DISTRICT

STAFF REPORT

Date: June 25, 2024
To: Board of Directors
From: Administrative Committee
Subject: FY 2024-2025 Preliminary Budget

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 2024-2025 (FY 2025) are attached. The proposed preliminary budgets have been prepared by the Penryn Administrative Committee made up of Board Members Hardesty and Mahoney, and District Manager Armstrong.

The Final Operating and Mitigation Budgets for FY 2025 will be presented to the Board at a September 2024 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 2025 **Operating Budget** includes the following:

- A 6% 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)
- A placeholder amount for the administrative contract with Placer Hills Fire Protection District (PHFPD) that includes salary increases for PHFPD employees. Final negotiations for this contract are expected to be completed by June 30, 2024
- A salary increase of 5% based on the MOU between the Nevada County Professional Firefighters and the Penryn Fire Protection District approved by the Board on November 27, 2023 and expiring June 30, 2025.
- An increase of .22% in employer PERS costs (from 13.54% to 13.76%)
- Increased Worker's Comp Insurance per carrier's guidance
- Increased Clothing costs for the purchase of additional turnouts
- Increased Building Material costs for the replacement of windows

- A 33% increase in the County's charge for Services payroll/dispatch which also includes accounting and CAD
- No strike team revenue or expenses as they are not known at this time. If realized in FY 2025 they will be brought back to the Board as a budget amendment
- An Equipment expense totaling \$50,000 that will be transferred to the Mitigation Fund to pay for Capital Replacements

Discussion – Mitigation Fund

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

- No miscellaneous Donation revenue (Motion Pro donations have been suspended)
- A \$15,000 Miscellaneous expense to fund the purchase of tablets for the Tablet Command project

Fiscal Impact

Board approval of Resolution 2024-06 will adopt the preliminary ***Operating and Mitigation Budgets*** for FY 2025. The Mitigation Budget is balanced. The Operating Budget projects a net loss of \$53,597. The majority of this amount is for the second and last payment to employees for Deferred Compensation earned prior to implementation of the PERS retirement benefit. It is anticipated that strike team revenue (amount unknown at this time) will cover the balance of the deficit.

Recommendation

The Committee recommends that the Board approve Resolution 2024-06.

Penryn Fire Protection District

Preliminary Operating Budget

FY 2024-2025

	Actual 4/30/24	Amended Jun FY 23-24	Proposed FY 24-25	Notes
Revenue				
Taxes				6%
40010 Current Secured	539,744	568,208	602,300	6% increase per County
40020 Property tax impounds	-	-	-	
40040 Railroad Unitary Property	605	637	675	6% increase per County
40050 Unitary and Non-Unitary	11,589	12,199	12,931	6% increase per County
40060 Current Unsecured	11,834	12,310	13,049	6% increase per County
40070 Delinquent Secured Prop	-	-	-	
40090 Delinquent Unsecured	211	-	-	
40100 Current Supplemental	13,440	13,915	14,750	6% increase per County
40110 Delinquent Supplemental	55	-	-	
40180 Special Tax Measure C	108,027	113,695	114,018	Actual assessment as determined by parcel consultant
42010 Investment Income	32,158	40,000	40,000	Money invested in County pool. Static market projected
44350 State Homeowners Relief	2,644	3,042	3,225	6% increase per County
46030 Direct Charges Measure A	448,923	472,614	491,257	Actual assessment as determined by parcel consultant
<i>Total Taxes</i>	<i>1,169,230</i>	<i>1,236,620</i>	<i>1,292,205</i>	
Other Revenue				
44041 State Match/Grants	-	-	-	None anticipated at this time
46091 Fire Code Inspections	5,610	6,500	6,500	Similar building activity as FY24 projected
46360 JOA reimbursements	30,110	40,000	-	TBD at end of FY25. Offset is in Sal/Ben/OT accounts
46361 Fire Services Strike Team	74,914	88,000	-	TBD at end of FY25. Offset is in Sal/Ben/OT accounts
47010 Donations	300	-	-	None anticipated at this time
48031 Miscellaneous	1,067	2,000	2,000	Credit Card dividends and other unforeseen items
<i>Total Other Revenue</i>	<i>112,001</i>	<i>136,500</i>	<i>8,500</i>	
Total Revenue	1,281,231	1,373,120	1,300,705	

Expenses

Operations

52030 Clothing and Personal	2,928	20,000	30,000	Anticipate additional turnout purchases
52040 Communication Services	3,205	6,500	6,500	Estimate
52080 Insurance Liability	9,069	20,555	21,301	Actual per insurance carrier JPRIMA
52160 Maintenance - vehicles	11,293	22,000	22,000	Estimate
52170 Fuel	8,107	20,000	20,000	Estimate
52180 Bldg Materials, Improve	6,763	10,000	5,000	Anticipate window replacement for station
52240 Membership Dues	78	1,000	1,000	Juvenile Fire Setters program
52260 Miscellaneous	2,304	5,000	2,000	Estimate
52320 Printing	418	500	500	Estimate
52330 Office Supplies	3,920	3,000	3,000	Estimate

Penryn Fire Protection District
Preliminary Operating Budget
FY 2024-2025

	Actual 4/30/24	Amended Jun FY 23-24	Proposed FY 24-25	Notes
52330 Supplies-Equipment	6,924	17,000	25,000	Equals prior year's budget amount.
52360 Administration Contract	165,341	165,341	184,270	Placeholder, negotiations ongoing
52360 Audit	5,550	5,550	6,265	Contracted amount with Smith & Newell CPAs
52360 Co Charge 1% of Meas A&C	5,796	5,800	6,053	County cost to put Meas A&C on the tax rolls
52360 LAFCO dues	1,140	1,200	1,516	Increase per LAFCO
52360 Parcel Tax Consultant	5,608	8,500	8,500	Consultant cost to prepare Meas A&C assessment roll
52360 SB 2557 Collection costs	10,029	9,971	10,500	County cost to put property tax on the tax rolls
52370 Legal Services	1,723	10,000	10,000	Anticipated increase due to LAFCO inquiry
52390 Services payroll/dispatch	9,162	10,000	11,770	County cost for processing payroll, acctg, CAD
52390 Professional Svcs. 457	3,092	5,000	4,000	Consultant cost to administer employee 457 plan
52580 Commision Reimbursements	3,225	4,500	4,500	Board reimbursement for meeting attendance
52580 Precinct Elections	-	-	3,780	County cost to administer the Nov 2024 election
52580 Strike Team Expense	-	-	-	TBD at end of FY25. Offset in Strike Team revenue acct
52785 Training	724	7,200	7,200	Estimate
52800 Utilities	10,842	15,000	17,000	Anticipated increase in PG&E costs
53190 Taxes & Assessments	67	70	70	Estimate
54450 Equipment	-	50,000	50,000	Will be moved to Mitigation Fund for capital purchases
<i>Total Operations</i>	<i>277,308</i>	<i>423,687</i>	<i>461,725</i>	
Payroll				
51011 Salaries and Wages	364,280	450,000	537,859	Includes 5% wage increase
51041 Overtime and Call Back	148,263	180,000	94,500	Includes 5% wage increase
51110 Def Compensation	26,782	26,782	26,782	Second and last pymt for employee service prior to PERS
51211 CalPERS	50,350	60,000	74,009	Includes 0.22% PERS cost increase
51221 Payroll Taxes	7,986	15,200	16,405	Estimate
51311 Employee Group Insurance	48,319	58,180	75,665	Includes anticipated 10% increase in Jan 2025
51361 Workers Comp Ins.	39,504	55,000	67,357	Per FASIS* our workers comp insurance carrier
51371 Compensated Absences	-	-	-	Change in Vac/Sick liability computed by auditor at YE
<i>Total Payroll</i>	<i>685,484</i>	<i>845,162</i>	<i>892,577</i>	
Total Expenses	962,792	1,268,849	1,354,302	
Net Income	318,439	104,271	-53,597	

Beginning Fund Balance Projected for FY 24-25 1,331,013

Ending Fund Balance Projected for FY 24-25 1,277,416

*Fire Agencies Self Insurance System

**Penryn Fire Protection District
Preliminary Mitigation Budget
FY 2024-2025**

		Actual 4/30/24	Amended Jun FY 23-24	Proposed FY 24-25	Notes
Revenue					
42010	Interest Income	21,826	28,000	28,000	Money invested in County pool. Project static market
46440	Mitigation Fees	43,699	48,000	38,220	Estimate
49030	Sale of Capital Asset	-	26,300	-	
48030	Miscellaneous - Donations	-	-	-	None anticipated
Total Revenue		65,525	102,300	66,220	
Expenses					
52260	Miscellaneous	5,000	10,000	15,000	Tablet Command project
54440	Buildings and Improvements	-	-	-	None anticipated
53040	Lease Purchase - Principal	32,668	32,668	34,171	Pynt 8 of 16 for engine purchase
53080	Lease Purchase - Interest	18,552	18,552	17,049	Pynt 8 of 16 for engine purchase
Total Expenses		56,220	61,220	66,220	
Net Income		9,305	41,080	-	

Beginning Fund Balance Projected for FY 24-25	834,984
Ending Fund Balance Projected for FY 24-25	834,984



COUNTY OF PLACER

OFFICE OF THE AUDITOR-CONTROLLER

ANDREW C. SISK, CPA
Auditor-Controller
E-mail: asisk@placer.ca.gov

NICOLE C. HOWARD, CPA
Assistant Auditor-Controller
E-mail: nhoward@placer.ca.gov

July 1, 2024

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 2024-2025 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 with payment claims will be scanned and archived for retention. Review of 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, if applicable and biweekly State EDD Reporting.
3. **Accounting Support** – includes responding to routine inquiries, working with external auditors, and replying to bank confirmations.
4. **Payroll** – includes bi-weekly payroll processing and validating employees' timecards 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. All payroll will be reviewed by the District prior to submitting for payment.
5. **Workday External Connection** – includes access to the Workday accounting system.
6. **Adopted Budget** – includes recording your District's adopted budget, ensuring expenditures do not exceed authorized budget and processing 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, 2024, and end on June 30, 2025. 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, noncompliance with laws or regulations or significant errors; however, the Auditor-Controller will communicate to District any known and suspected fraud, noncompliance 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, noncompliance with laws or regulations or significant errors be subsequently discovered by either District or through a claim or lawsuit to District.

D. Responsibilities of District Management

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.

District agrees to inform County of significant noncompliance, fraud and/or errors immediately upon discovery.

For all services provided the 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. 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 \$7,283.25. Your 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: _____

District Name: _____



Email: lmoore@kblegal.us

May 30, 2024

VIA EMAIL ONLY

Penryn Fire Protection District
Ian Gow, Fire Chief
igow@placerhillsfire.org

Re: Kingsley Bogard LLP
Billing Rates for Fiscal Year 2024/2025

Dear Chief Gow:

Set forth below are Kingsley Bogard's hourly billing rates that will be effective July 1, 2024 for the fiscal year 2024/2025. Of particular note, Associate and Senior Associate rates remain unchanged from the 2023/2024 school year. As a partner with the District, we felt this was appropriate, given the projected cost of living adjustment.

Associate	\$220 - \$295
Senior Associate	\$270 - \$335
Partners	\$295 - \$400
Of Counsel	\$300 - \$380
Paralegal	\$185 - \$200

Please sign the enclosed acknowledgment and return a copy to us by email.

We appreciate the continued opportunity to partner with the District. If you require further information, please contact me.

Very truly yours,

KINGSLEY BOGARD LLP

LINDSAY K. MOORE

LKM:tc

Enclosure



**ACKNOWLEDGMENT OF
2024/2025 FISCAL YEAR
LEGAL SERVICES BILLING RATES**

Associate	\$220 - \$295
Senior Associate	\$270 - \$335
Partners	\$295 - \$400
Of Counsel	\$300 - \$380
Paralegal	\$185 - \$200

Please acknowledge receipt of Kingsley Bogard's 2024/2025 fiscal year billing rates for legal services by signing and returning this form to:

Lindsay K. Moore
Kingsley Bogard LLP
Email: lmoore@kblegal.us
Email: thayes@kblegal.us

FOR: Penryn Fire Protection District

Date: _____, 2024

Signature: _____

Name: _____

Title: _____