



PENRYN FIRE PROTECTION DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Monday, September 16, 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:** August 19, 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 a lump sum payment for the CalPERS unfunded accrued liability for \$2,445
10. Consider and approve the purchase of 8 Self-Contained Breathing Apparatus for \$95,000
11. Consider and adopt Resolution No 2024-08 approving the final budget for Fiscal Year 2024/2025
12. Consider and approve the first reading of the Wellness Program policy
13. Consider and approve the first reading of the Drug and Alcohol Free Workplace policy

MEETING ADJOURNMENT

Next meeting: Monday, October 16, 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 August 19, 2024

1. **Call the meeting to order and Roll Call:** Chair Hotaling called the meeting to order at 6:30 pm. Chair Hotaling asked for everyone to observe a moment of silence in honor of the Newcastle Fire Protection Districts Board President, William Kahrl, who recently passed away.

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.

2. **Pledge of Allegiance:** Chair Hotaling led the Pledge of Allegiance.
3. **Approval of Agenda:** Chair Hotaling requested that challenge coins be removed from item 9A. Director Neifer moved to approve the amended agenda. Director Shields seconded the motion that passed unanimously.
4. **Approval of Minutes:** Director Neifer moved to approve the minutes for the meeting on July 15, 2024. Director Shields seconded the motion that passed unanimously.

5. **Financial Report & Bill Approval:**

Director Hardesty reported we are trying to get some adjustments processed by the county. Director Neifer moved to approve the financial report and expenses. Director Mahoney seconded the motion that passed unanimously.

6. **Correspondence:** Director Hardesty reported that we received the annual valuation report from CalPERS.

7. **Public Comment:** Tim Monroe with the Greater Auburn Fire Safe Council reported that they have printed banners regarding providing assistance with the development of FIREWISE communities. The council is looking for recommendations on areas to hang the banners in the Penryn Fire District. The board suggested the elementary school, an English Colony neighborhood and the Masonic Temple.

8. **Informational/Non-Action Items:**

- A. **Nevada County Professional Firefighters, Local 3800 (Local 3800):** Captain Gordon reported that the Local 3800 raised \$12,616 at the Nevada County Fair soda booth.

- B. **Fire Chief Gow's Report:**

1. The MSR still hasn't been released.
2. The signed administrative agreements were sent to the LAFCO executive director along with a cover letter.
3. Received confirmation that we have a maintenance contract with Placer County Water Agency for the hydrants within the district. Working on a plan for the required maintenance work that includes painting, clearance checks, and water flow testing.
4. 7 volunteers have cleared the background process and 6 have been through orientation.
5. Working to define responsibilities for the captains and associated budget expenses.
6. Recently experienced a fire in Newcastle and Weimar at the same time. The county ran low on staff resources that day but the JOA proved to be a critical component.

- Fire Marshal D'Ambrogi's Report:**

1. Completed 1 single family dwelling hydro rough, 1 single family dwelling hydro, 1 propane line

2. Working with contractors on the new warehouse on Taylor Rd, getting the designs completed and moving forward.
3. Penryn Pet hospital has power now
4. There has been no movement on the Hope Way project application. Our legal has gotten back to us regarding what can be potentially collected on the project. They have advised us that that mitigation fees can not be imposed on affordable housing and we are still waiting on clarification on the measures.

Battalion Chief Williamson's report:

1. Brush 38 recently covered Cal Fire stations for 8 days.
2. Jan-July 2024 there were 325 calls, including 35 fires and 140 EMS calls
3. Today a Tesla truck caught on fire, shutting down interstate 80
4. Starting mandatory inspections at the schools and businesses

C. Director Committee Reports

1. **Personnel Committee:** N/A
2. **Administrative Contract & Finance Oversight Committee:** Director Hardesty reported that there was a meeting last week, working with the county to adjust a few entries. Will be meeting next month to go over the final budget.
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 all 4 musical acts have been booked. Director Shields reported that he is working on collecting raffle prizes and silent auction items. Captain Gordon reported that they are receiving cash donations and rentals at no cost, the dumpsters and hay still need to be finalized, Loomis Basin brew will be providing the beer and trailer, and a new meeting will be scheduled soon.

D. Review and discuss the Wellness Program policy

E. Review and discuss the Drug and Alcohol Free Workplace policy

Chief Gow reported that the policy creation started because the Local 3800 brought to our attention the new law regarding the use of Marijuana at the workplace and changes on when employees can be tested for its use. The attorney has reviewed and updated the policy which ended up including a Wellness Program policy that addresses health screening. Policies are on the agenda as an information item because they are also being reviewed by the Local 3800. Chair Hotaling requested that any suggested feedback be shared with the District Manger prior to the next board meeting.

9. Action Items

A. Consider and approve the selling of the 100-year patches to the Penryn Firefighters Association

Chair Hotaling reported that after asking for input from the attorney they advised that the 100-year patches can be given away or sold. Chair Hotaling shared that she is proposing that the district allow for the association to sell the patches and reimburse the district for the purchase of the patches.

Motion made by Director Mahoney to approve for the association to buy the 100-year patches at the districts cost and allow for the association to sell them. Director Neifer seconded the motion, the motion passed unanimously.

B. Consider and approve the purchase of 8 Self-Contained Breathing Apparatus for \$95,000

Chief Gow reported that this purchase would get Penryn's breathing apparatus current with other placer county agencies. Under this proposal the replaced breathing apparatus would be sold through an auction company. Director Hardesty suggested that this item be pushed off to the September meeting, to allow for a review of the final budget at next month's finance committee meeting and board meeting. The board decided to move the action item to the September meeting.

The meeting was adjourned at 7:47 pm.

Next Board Meeting: Monday, September 16, 2024 6:30 PM - 8:00 PM (PST)

Respectfully submitted,

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

District Manager

**Penryn Fire Protection District
FY 2024-2025 through August 2024
OPERATING FUND**

ASSETS		
Cash		1,137,934.79
Total Assets		1,137,934.79
 LIABILITIES		
Other payables		16,644.81
Payroll payables		26,322.17
Compensated Absences		
Total Liabilities		42,966.98
 FUND BALANCE		
Beginning Balance		1,319,125.89
Revenues		9,160.13
Expenses		(233,318.21)
Ending Balance		1,094,967.81
Total Liabilities and Fund Balance		1,137,934.79

**Penryn Fire Protection District
FY 2024-2025 through August 2024
MITIGATION FUND**

ASSETS		
Cash		990,669.52
Total Assets		990,669.52
 LIABILITIES		
Payables		107.76
Total Liabilities		107.76
 FUND BALANCE		
Beginning Balance - Unrestricted		639,415.63
Beginning Balance - Capital		339,877.49
Revenues		11,376.40
Expenses		107.76
Ending Balance - Unrestricted		650,684.27
Ending Balance - Capital		339,877.49
Total Liabilities and Fund Balance		990,669.52

Trial Balance - Composite

07:06 PM

09/12/2024

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2025 - Aug

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	1,261,757.17	182,372.29	306,194.67	1,137,934.79
10099:Cash - Conversion	0.00	77,173.64	77,173.64	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	(12,523.42)	65,050.85	69,172.24	(16,644.81)
20030:Vouchers DD Payable	0.00	0.00	0.00	0.00
20180:Salaries & Benefits Payable	(43,486.44)	82,925.40	65,337.39	(25,898.43)
20240:Payroll Liabilities	(456.02)	420.00	387.72	(423.74)
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	(1,319,125.89)	0.00	0.00	(1,319,125.89)
40060:Taxes - Current Unsecured Property	(34.66)	0.00	0.00	(34.66)
40090:Taxes - Delinquent Unsecured Property	(2.82)	0.00	0.00	(2.82)
40100:Taxes - Current Supplemental Property	(376.55)	0.00	0.00	(376.55)
40110:Taxes - Delinquent Supplemental Property	(0.01)	0.00	0.00	(0.01)
42010:Investment Income	(4,166.17)	1.39	3,831.31	(7,996.09)
46090:Planning and Engineering Services	0.00	0.00	750.00	(750.00)
46360:Other Fees and Charges	18,199.81	15,215.38	33,415.19	0.00
51010:Salaries and Wages	41,696.75	35,901.39	0.00	77,598.14
51040:Overtime and Call Back	25,434.40	23,483.71	0.00	48,918.11
51210:Retirement	5,895.93	5,462.04	0.00	11,357.97
51220:Payroll Tax	952.56	840.25	0.00	1,792.81
51270:PERS Pension Expense	439.29	0.00	39.96	399.33
51310:Employee Group Insurance	4,829.98	6,267.06	1,437.08	9,659.96
51360:Workers Comp Insurance	12,258.75	0.00	0.00	12,258.75
52030:Clothing and Personal	2,363.34	1,085.16	0.00	3,448.50
52040:Communication Services Expense	274.37	283.57	0.00	557.94
52080:Insurance	0.00	4,818.00	0.00	4,818.00
52160:Maintenance	697.02	0.00	0.00	697.02
52170:Fuels & Lubricants	0.00	756.83	0.00	756.83
52180:Materials - Buildings & Improvements	234.06	0.00	0.00	234.06
52260:Misc Expense	643.99	398.10	0.00	1,042.09
52330:Other Supplies	549.44	803.17	0.00	1,352.61
52360:Professional and Special Services - General	964.73	47,400.68	0.00	48,365.41
52370:Professional and Special Services - Legal	1,332.50	0.00	0.00	1,332.50
52390:Professional and Special Services - County	0.00	2,969.62	0.00	2,969.62
52510:Commissioner's Fees	300.00	300.00	0.00	600.00

Trial Balance - Composite

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
52785:Training / Education	0.00	2,135.00	0.00	2,135.00
52800:Utilities	1,347.89	1,675.67	0.00	3,023.56
54460:Capital Assets - Other Agencies - Equipment	0.00	0.00	0.00	0.00
59998:Labor Hours Debit	2,004.00	1,982.50	0.00	3,986.50
59999:Labor Hours Credit	(2,004.00)	(1,982.50)	0.00	(3,986.50)
Total	0.00	557,739.20	557,739.20	0.00

Placer Special Districts Budget to Actuals

07:02 PM

09/12/2024

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Company: CO500 Penryn Fire
 Budget Structure: Special District Budget - Detail Level
 Period: FY2025 - Aug
 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	0	0	0	(9,160.13)	\$9,160.13	0.00%
40060:Taxes - Current Unsecured Property	0	0	0	(34.66)	\$34.66	0.00%
40090:Taxes - Delinquent Unsecured Property	0	0	0	(2.82)	\$2.82	0.00%
40100:Taxes - Current Supplemental Property	0	0	0	(376.55)	\$376.55	0.00%
40110:Taxes - Delinquent Supplemental Property	0	0	0	(0.01)	\$0.01	0.00%
42010:Investment Income	0	0	0	(7,996.09)	\$7,996.09	0.00%
46090:Planning and Engineering Services	0	0	0	(750.00)	\$750.00	0.00%
46360:Other Fees and Charges	0	0	0	0.00	\$0.00	0.00%
Total Expenses	0	0	0	233,318.21	(\$233,318.21)	0.00%
Total Capital Assets	0	0	0	0.00	\$0.00	0.00%
54460:Capital Assets - Other Agencies - Equipment	0	0	0	0.00	\$0.00	0.00%
Total Expenses (Non Capital Assets)	0	0	0	233,318.21	(\$233,318.21)	0.00%
51010:Salaries and Wages	0	0	0	77,598.14	(\$77,598.14)	0.00%
51040:Overtime and Call Back	0	0	0	48,918.11	(\$48,918.11)	0.00%
51210:Retirement	0	0	0	11,357.97	(\$11,357.97)	0.00%
51220:Payroll Tax	0	0	0	1,792.81	(\$1,792.81)	0.00%
51270:PERS Pension Expense	0	0	0	399.33	(\$399.33)	0.00%
51310:Employee Group Insurance	0	0	0	9,659.96	(\$9,659.96)	0.00%
51360:Workers Comp Insurance	0	0	0	12,258.75	(\$12,258.75)	0.00%
52030:Clothing and Personal	0	0	0	3,448.50	(\$3,448.50)	0.00%
52040:Communication Services Expense	0	0	0	557.94	(\$557.94)	0.00%
52080:Insurance	0	0	0	4,818.00	(\$4,818.00)	0.00%
52160:Maintenance	0	0	0	697.02	(\$697.02)	0.00%
52170:Fuels & Lubricants	0	0	0	756.83	(\$756.83)	0.00%
52180:Materials - Buildings & Improvements	0	0	0	234.06	(\$234.06)	0.00%
52260:Misc Expense	0	0	0	1,042.09	(\$1,042.09)	0.00%
52330:Other Supplies	0	0	0	1,352.61	(\$1,352.61)	0.00%
52360:Professional and Special Services - General	0	0	0	48,365.41	(\$48,365.41)	0.00%
52370:Professional and Special Services - Legal	0	0	0	1,332.50	(\$1,332.50)	0.00%
52390:Professional and Special Services - County	0	0	0	2,969.62	(\$2,969.62)	0.00%
52510:Commissioner's Fees	0	0	0	600.00	(\$600.00)	0.00%
52785:Training / Education	0	0	0	2,135.00	(\$2,135.00)	0.00%
52800:Utilities	0	0	0	3,023.56	(\$3,023.56)	0.00%
Facilities and Administration Cost Revenue and Expense	0	0	0	0	0.00	0.00%

Placer Special Districts Budget to Actuals

Account Set	Budget	Commitments	Obligations	Actuals		Balance	Percentage of Budget
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: FY2025 - Aug
 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
		2024-08	2023-08		
Income					
Charges for Services	18,950	750	(12,043)	30,992.39	(257.4%)
Taxes	0	414	237	(236.85)	(100.0%)
Intergovernmental Revenue	0	0	0	0.00	0.0%
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	0	0	(22,435)	22,435.42	(100.0%)
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	3,830	7,996	5,626	(1,795.72)	(31.9%)
Total Revenue	22,780	9,160	(28,616)	(51,395.24)	(179.6%)
Expenses					
Salaries & Employee Benefits	70,477	161,985	130,236	(59,758.78)	(45.9%)
Services and Supplies	62,626	71,333	66,882	(4,256.07)	(6.4%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	0	0	0.00	0.0%
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	133,103	233,318	197,118	(64,014.85)	(32.5%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	110,323	224,158	225,734	(115,410.09)	(51.1%)

Placer Special Districts Budget to Actuals

Company: CO500 Penryn Fire
 Budget Structure: Special District Budget - Detail Level
 Period: FY2025 - Aug
 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	0	0.00	0.00%
Total Expenses	0	0	0	0	0.00	0.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses (Non Capital Assets)	0	0	0	0	0.00	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

Company: CO500 Penryn Fire
 Ledger: Actuals
 Time Period: Current Period
 Period: FY2025 - Aug
 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	982,425.95	23,778.95	15,535.38	990,669.52
10030:Cash in Bank	0.00	0.00	0.00	0.00
10099:Cash - Conversion	0.00	160.00	160.00	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	(160.00)	160.00	32.00	(32.00)
20060:Sales Tax Payable	(75.76)	0.00	0.00	(75.76)
30120:Unassigned Fund Balance	0.00	0.00	0.00	0.00
30121:Fiduciary Net Position	(639,415.63)	0.00	0.00	(639,415.63)
30210:Assigned Fund Balance	(339,877.49)	0.00	0.00	(339,877.49)
42010:Investment Income	(3,132.83)	0.00	3,176.69	(6,309.52)
46360:Other Fees and Charges	0.00	15,215.38	15,215.38	0.00
46440:Mitigation Fees	0.00	0.00	5,066.88	(5,066.88)
48030:Miscellaneous	0.00	0.00	0.00	0.00
52260:Misc Expense	235.76	32.00	160.00	107.76
Total	0.00	39,346.33	39,346.33	0.00

Placer Special Districts Budget to Actuals

Company: CO500 Penryn Fire
 Budget Structure: Special District Budget - Detail Level
 Period: FY2025 - Aug
 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	0	0	0	(11,376.40)	\$11,376.40	0.00%
42010:Investment Income	0	0	0	(6,309.52)	\$6,309.52	0.00%
46360:Other Fees and Charges	0	0	0	0.00	\$0.00	0.00%
46440:Mitigation Fees	0	0	0	(5,066.88)	\$5,066.88	0.00%
48030:Miscellaneous	0	0	0	0.00	\$0.00	0.00%
Total Expenses	0	0	0	107.76	(\$107.76)	0.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses (Non Capital Assets)	0	0	0	107.76	(\$107.76)	0.00%
52260:Misc Expense	0	0	0	107.76	(\$107.76)	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

Company: CO500 Penryn Fire
 Ledger: Actuals
 Period: FY2025 - Aug
 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
		2024-08	2023-08		
Income					
Charges for Services	5,067	5,067	4,539	528.00	11.6%
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	3,177	6,310	3,827	(650.50)	(17.0%)
Total Revenue	8,244	11,376	8,366	122.50	(1.5%)
Expenses					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	(128)	108	5,000	(5,128.00)	(102.6%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	0	0	0.00	0.0%
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	(128)	108	5,000	(5,128.00)	(102.6%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	(8,372)	(11,269)	(3,366)	(5,005.50)	148.7%

**Penryn Fire General
Check Detail
August 16 through September 12, 2024**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
	08/16/2024	Ameritas Life Insurance Co...		General Operating Funds	
	08/16/2024		Annual Service Fees	52390 Professional Svcs. 457	-2,250.00
TOTAL					-2,250.00
	08/20/2024	AT&T Inc.		General Operating Funds	
	08/20/2024			52040 Communication Services	-122.61
TOTAL					-122.61
	08/20/2024	Black Sheep Pes Protection		General Operating Funds	
	08/20/2024		Pest Control	52260 Miscellaneous	-127.10
TOTAL					-127.10
	08/20/2024	Danielle Hardesty		General Operating Funds	
	08/20/2024			52580 Commision Reimbursem...	-75.00
TOTAL					-75.00
	08/20/2024	David Taussig & Associate(...		General Operating Funds	
	08/20/2024			52360 Parcel Tax Consultant	-1,156.18
TOTAL					-1,156.18
	08/20/2024	Larry Shields		General Operating Funds	
	08/20/2024			52580 Commision Reimbursem...	-75.00
TOTAL					-75.00
	08/20/2024	Randy Neifer		General Operating Funds	
	08/20/2024			52580 Commision Reimbursem...	-75.00
TOTAL					-75.00
	08/20/2024	Susan Mahoney		General Operating Funds	
	08/20/2024			52580 Commision Reimbursem...	-75.00
TOTAL					-75.00
	08/29/2024	Advantage Gear		General Operating Funds	
	08/29/2024		Pants for Volunteers	52030 Clothing and Personal	-1,085.16
TOTAL					-1,085.16
	08/29/2024	ISU Insurance Services		General Operating Funds	
	08/29/2024		Installment #3	52080 Insurance Liability	-4,818.00
TOTAL					-4,818.00

**Penryn Fire General
Check Detail
August 16 through September 12, 2024**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
	08/29/2024	Kaiser Foundation Health P...		General Operating Funds	
	08/29/2024		Employer Contribution	51310 Employee Group Insura...	-4,710.23
			Employee Contribution	51310 Employee Group Insura...	-1,556.83
TOTAL					-6,267.06
	08/29/2024	State of Ca DOJ		General Operating Funds	
	08/29/2024		Volunteer Fingerprint Appli...	52260 Miscellaneous	-32.00
TOTAL					-32.00
	08/29/2024	US Bank		General Operating Funds	
	08/29/2024		PG&E, PCWA, Wave	52800 Utilities	-1,675.67
				52330 Supplies-Equipment	-566.32
				52785 Training	-2,135.00
				52330 Office Supplies	-97.60
TOTAL					-4,474.59
	09/11/2024	AT&T Mobility		General Operating Funds	
	09/11/2024			52040 Communication Services	-160.96
TOTAL					-160.96
	09/11/2024	Dawson Oil Co.		General Operating Funds	
	09/11/2024			52170 Fuel	-730.26
TOTAL					-730.26
	09/11/2024	Riverview International		General Operating Funds	
	09/11/2024			E-38	-896.26
TOTAL					-896.26

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

PLACER HILLS APR - JUNE 2024

Gordon	Engine 86	05/08/2024 08:00	05/08/2024 13:00	5	26.64	39.96	199.80	2.90	21.44	224.14
Gordon	Engine 86	05/08/2024 17:00	05/09/2024 08:00	15	26.64	39.96	599.40	8.69	64.32	672.41

Gordon	Engine 86	05/23/2024 08:00	05/23/2024 13:30	5.5	26.64	39.96	219.78	3.19	23.58	246.55
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Total										1,143.09 Pd 08/24
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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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FORESTHILL APR - JUNE 2024

Gordon	Engine 90	04/02/2024 08:00	04/03/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	04/06/2024 08:00	04/07/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	04/07/2024 08:00	04/08/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	04/08/2024 08:00	04/08/2024 17:00	9	26.64	39.96	359.64	5.21	38.59	403.44
Gordon	Engine 90	04/08/2024 21:15	04/09/2024 08:00	10.75	26.64	39.96	429.57	6.23	46.09	481.89

Gordon	Engine 90	04/11/2024 08:00	04/11/2024 13:00	5	26.64	39.96	199.80	2.90	21.44	224.14
Gordon	Engine 90	04/11/2024 17:00	04/12/2024 08:00	15	26.64	39.96	599.40	8.69	64.32	672.41
Gordon	Engine 90	04/18/2024 08:00	04/19/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	04/19/2024 08:00	04/20/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	04/29/2024 08:00	04/30/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	05/07/2024 08:00	05/08/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	05/12/2024 08:00	05/13/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	05/25/2024 08:00	05/26/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	05/26/2024 08:00	05/27/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Engine 90	06/28/2024 23:45	06/29/2024 08:00	8.25	26.64	39.96	329.67	4.78	35.37	369.82
Gordon	Engine 90	06/29/2024 08:00	06/30/2024 00:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Medic 88	04/13/2024 08:00	04/14/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Medic 88	04/14/2024 08:00	04/14/2024 13:00	5	26.64	39.96	199.80	2.90	21.44	224.14
Gordon	Medic 88	04/14/2024 15:00	04/15/2024 08:00	17	26.64	39.96	679.32	9.85	72.89	762.06
Gordon	Medic 88	06/01/2024 08:00	06/02/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85
Gordon	Medic 88	06/06/2024 08:00	06/07/2024 08:00	24	26.64	39.96	959.04	13.91	102.90	1,075.85

Total 18,199.81 Pd 08/24

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

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	Pd 06/24
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	Pd 06/24
Actual cost of staffing Prepo									(6,253.18)		
Total FY 2023/2024					36,321.04	31,618.56	6,793.96		58,534.58		

Incident	Equipment	Depart date	Return date	Hours	Personnel	Equipment	Admin	Expenses	Total	Staffing	Paid Status
ABH	B38	7/25/2024	8/31/2024	144	19,576.80	22,570.56	4,214.74		46,362.10	3 RYN	
Actual cost of staffing for ABH ***Estimate Only***									(16,940.04)		
Total FY 2024/2025									29,422.06		



PENRYN FIRE PROTECTION DISTRICT

STAFF REPORT

Date: September 16, 2024
To: Board of Directors
From: Administrative Committee
Subject: CalPERS Actuarial Report as of June 30, 2023

Background

The Penryn Fire Protection District entered into a contract with CalPERS to provide retirement benefits for its full-time employees beginning July 1, 2022. Each year CalPERS provides the District with an Actuarial Valuation Report. The report is a statement on the current and future condition of the District's CalPERS retirement plan. Certified actuaries use economic and demographic assumptions to determine if the plan is on track to meet the retirement needs of the District's members. The report identifies any shortfalls (unfunded accrued liability) in the plan's assets and the required future employer and employee contribution rates. This year's report contains:

- Results of the June 30, 2023 actuarial valuation
- Required minimum employer contributions for fiscal year 2025-2026 (FY26)
- Projected employer contribution requirements for FY27

	Employer Cost is a % of regular salary
FY23	12.78%
FY24	13.54%
FY25	13.76%
FY26	13.99%
FY27	14.00%

Discussion

CalPERS has determined that the District has an unfunded accrued liability (UAL) as of June 30, 2023 of \$2,289. The UAL occurs when actual economic and demographic plan experience differs from the actuarial assumptions used. There is a two year lag between the valuation date (June 30, 2023) and the UAL determination because of the time needed to determine membership and financial data. See pages 11-15 of the attached report for payment information. The UAL can be paid:

1. Annually over a five year period, \$593 per year, total cost \$2,965
2. Monthly over a five year period, \$51.08 per month, total cost \$3,065
3. Lump sum, total cost \$2,445 (includes accrued interest since June 30, 2023)

The required minimum contribution rate for FY26 is 13.99%. The projected contribution rate for FY27 is 14.00%. These projections may differ when the June 30, 2024 CalPERS Actuarial Valuation Report is made available.

Fiscal Impact

There is sufficient fund balance in the FY25 budget to pay the current UAL liability. The fiscal impact of projected contribution rates for FY26 and FY27 will depend on salary increases and staffing levels.

Recommendation

The Administrative Committee recommends the UAL be paid in a lump sum. *The CalPERS Actuarial Valuation for the PEPRSA Safety Fire Plan of the Penryn Fire Protection District as of June 30, 2023* is attached.



**California Public Employees' Retirement System
Actuarial Office**

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

July 2024

**PEPRA Safety Fire Plan of the Penryn Fire Protection District (CalPERS ID: 7247553264)
Annual Valuation Report as of June 30, 2023**

Dear Employer,

Attached to this letter is Section 1 of the June 30, 2023 actuarial valuation report for the rate plan noted above. **Provided in this report is the determination of the minimum required employer contributions for fiscal year (FY) 2025-26.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2023.

Section 2 can be found on the CalPERS website (www.calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool" and from the results list download the Safety Risk Pool Actuarial Valuation Report for June 30, 2023.

Required Contributions

The table below shows the minimum required employer contributions and the PEPRA member contribution rate for FY 2025-26 along with an estimate of the employer contribution requirements for FY 2026-27. Employee contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The required employer contributions in this report do not reflect any cost sharing arrangement between the agency and the employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability	PEPRA Member Contribution Rate
2025-26	13.99%	\$613	13.75%
<i>Projected Results</i>			
2026-27	14.0%	\$610	TBD

The actual investment return for FY 2023-24 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 6.8%. To the extent the actual investment return for FY 2023-24 differs from 6.8%, the actual contribution requirements for FY 2026-27 will differ from those shown above. For additional details regarding the assumptions and methods used for these projections, please refer to Projected Employer Contributions. This section also contains projected required contributions through FY2030-31.

Report Enhancements

A number of enhancements were made to the report this year to ease navigation and allow the reader to find specific information more quickly. The tables of contents are now "clickable." This is true for the main table of contents that follows the title page and the intermediate tables of contents at the beginning of sections. The Adobe navigation pane on the left can also be used to skip to specific exhibits.

There are a number of links throughout the document in blue text. Links that are internal to the document are not underlined, while underlined links will take you to the CalPERS website. Examples are shown below.

Internal Bookmarks	CalPERS Website Links
Required Employer Contributions	Required Employer Contribution Search Tool
Member Contribution Rates	Public Agency PEPRA Member Contribution Rates
Summary of Key Valuation Results	Pension Outlook Overview
Funded Status – Funding Policy Basis	Interactive Summary of Public Agency Valuation Results
Projected Employer Contributions	Public Agency Actuarial Valuation Reports

Further descriptions of general changes are included in the Highlights and Executive Summary section and in Appendix A - Actuarial Methods and Assumptions in Section 2.

Questions

A CalPERS actuary is available to answer questions about this report. Other questions may be directed to the Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

Sincerely,



Kelly Stum, ASA, MAAA
Supervising Actuary, CalPERS



Randall Dziubek, ASA, MAAA
Deputy Chief Actuary, Valuation Services, CalPERS



Scott Terando, ASA, EA, MAAA, FCA, CFA
Chief Actuary, CalPERS

California Public Employees' Retirement System

Actuarial Valuation for the
PEPRA Safety Fire Plan
of the Penryn Fire Protection District
as of June 30, 2023

(CalPERS ID: 7247553264)
(Rate Plan ID: 25924)

Required Contributions for Fiscal Year

July 1, 2025 — June 30, 2026



Table of Contents

Section 1 – Plan Specific Information

Section 2 – Risk Pool Actuarial Valuation Information

Section 1

California Public Employees' Retirement System

**Plan Specific Information
for the
PEPRA Safety Fire Plan
of the
Penryn Fire Protection District**

**(CalPERS ID: 7247553264)
(Rate Plan ID: 25924)**

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Actuarial Certification

It is our opinion that the valuation has been performed in accordance with generally accepted actuarial principles as well as the applicable Standards of Practice promulgated by the Actuarial Standards Board. While this report, consisting of Section 1 and Section 2, is intended to be complete, our office is available to answer questions as needed. All of the undersigned are actuaries who satisfy the *Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States* of the American Academy of Actuaries with regard to pensions.

Actuarial Methods and Assumptions

It is our opinion that the assumptions and methods, as recommended by the Chief Actuary and adopted by the CalPERS Board of Administration, are internally consistent and reasonable for this plan.



Randall Dziubek, ASA, MAAA
Deputy Chief Actuary, Valuation Services, CalPERS



Scott Terando, ASA, EA, MAAA, FCA, CFA
Chief Actuary, CalPERS

Actuarial Data and Rate Plan Results

To the best of my knowledge and having relied upon the attestation above that the actuarial methods and assumptions are reasonable as well as the information in Section 2 of this report, this report is complete and accurate and contains sufficient information to disclose, fully and fairly, the funded condition of the PEPRA Safety Fire Plan of the Penryn Fire Protection District and satisfies the actuarial valuation requirements of Government Code section 7504. This valuation and related validation work was performed by the CalPERS Actuarial Office. The valuation was based on the member and financial data as of June 30, 2023, provided by the various CalPERS databases and the benefits under this plan with CalPERS as of the date this report was produced. Section 1 of this report is based on the member and financial data for Penryn Fire Protection District, while Section 2 is based on the corresponding information for all agencies participating in the Safety Risk Pool to which the plan belongs.



Kelly Sturm, ASA, MAAA
Supervising Actuary, CalPERS

Highlights and Executive Summary

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Introduction

This report presents the results of the June 30, 2023, actuarial valuation of the PEPRA Safety Fire Plan of the Penryn Fire Protection District of the California Public Employees' Retirement System (CalPERS). This actuarial valuation sets the minimum required contributions for fiscal year (FY) 2025-26.

Purpose of Section 1

This Section 1 report for the PEPRA Safety Fire Plan of the Penryn Fire Protection District of CalPERS was prepared by the Actuarial Office using data as of June 30, 2023. The purpose of the valuation is to:

- Set forth the assets and accrued liabilities of this rate plan as of June 30, 2023;
- Determine the minimum required employer contributions for this rate plan for FY July 1, 2025, through June 30, 2026;
- Determine the required member contribution rate for FY July 1, 2025, through June 30, 2026, for employees subject to the California Public Employees' Pension Reform Act of 2013 (PEPRA); and
- Provide actuarial information as of June 30, 2023, to the CalPERS Board of Administration (board) and other interested parties.

The pension funding information presented in this report should not be used in financial reports subject to Governmental Accounting Standards Board (GASB) Statement No. 68 for a Cost Sharing Employer Defined Benefit Pension Plan. A separate accounting valuation report for such purposes is available on the CalPERS website (www.calpers.ca.gov).

The measurements shown in this actuarial valuation may not be applicable for other purposes. The agency should contact a CalPERS actuary before disseminating any portion of this report for any reason that is not explicitly described above.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in actuarial policies; changes in plan provisions or applicable law; and differences between the required contributions determined by the valuation and the actual contributions made by the agency.

Assessment and Disclosure of Risk

This report includes the following risk disclosures consistent with the guidance of Actuarial Standards of Practice No. 51 and recommended by the California Actuarial Advisory Panel (CAAP) in the Model Disclosure Elements document:

- A "Scenario Test," projecting future results under different investment income returns.
- A "Sensitivity Analysis," showing the impact on current valuation results using alternative discount rates of 5.8% and 7.8%.
- A "Sensitivity Analysis," showing the impact on current valuation results assuming rates of mortality are 10% lower or 10% higher than our current post-retirement mortality assumptions adopted in 2021.
- Plan maturity measures indicating how sensitive a plan may be to the risks noted above.

Summary of Key Valuation Results

Below is a brief summary of key valuation results along with page references where more detailed information can be found.

Required Employer Contributions — page 8

	Fiscal Year 2024-25	Fiscal Year 2025-26
Employer Normal Cost Rate	N/A	13.99%
Unfunded Accrued Liability (UAL) Contribution Amount	N/A	\$613
Paid either as		
Option 1) 12 Monthly Payments of	N/A	\$51.08
Option 2) Annual Prepayment in July	N/A	\$593

Member Contribution Rates — page 9

	Fiscal Year 2024-25	Fiscal Year 2025-26
Member Contribution Rate	N/A	13.75%

Projected Employer Contributions — page 14

Fiscal Year	Normal Cost (% of payroll)	Annual UAL Payment
2026-27	14.0%	\$610
2027-28	14.0%	\$610
2028-29	14.0%	\$610
2029-30	14.0%	\$610
2030-31	14.0%	\$0

Funded Status — Funding Policy Basis — page 12

	June 30, 2022	June 30, 2023
Entry Age Accrued Liability (AL)	N/A	\$117,231
Market Value of Assets (MVA)	N/A	114,942
Unfunded Accrued Liability (UAL) [AL – MVA]	N/A	\$2,289
Funded Ratio [MVA ÷ AL]	N/A	98.0%

Summary of Valuation Data — Page 26

	June 30, 2022	June 30, 2023
Active Member Count	N/A	6
Annual Covered Payroll	N/A	\$458,695
Transferred Member Count	N/A	0
Separated Member Count	N/A	0
Retired Members and Beneficiaries Count	N/A	0

Changes Since the Prior Year's Valuation

Benefits

The standard actuarial practice at CalPERS is to recognize mandated legislative benefit changes in the first annual valuation following the effective date of the legislation. For pooled rate plans, voluntary benefit changes by plan amendment are generally included in the first valuation with a valuation date on or after the effective date of the amendment.

Please refer to the Plan's Major Benefit Options in this report and Appendix B of the Section 2 Report for a summary of the plan provisions used in this valuation.

Actuarial Methods and Assumptions

There are no significant changes to the actuarial methods or assumptions for the June 30, 2023, actuarial valuation.

New Disclosure Items

In December 2021, the Actuarial Standards Board issued a revision of Actuarial Standard of Practice No. 4 (ASOP 4) requiring actuaries to disclose a low-default-risk obligation measure (LDROM) of the benefits earned. This information is shown in a new exhibit, Funded Status – Low-Default-Risk Basis.

Subsequent Events

This actuarial valuation report reflects fund investment return through June 30, 2023, as well as statutory changes, regulatory changes and board actions through January 2024.

During the time period between the valuation date and the publication of this report, inflation has been higher than the expected inflation of 2.3% per annum. Since inflation influences cost-of-living increases for retirees and beneficiaries and active member pay increases, higher inflation is likely to put at least some upward pressure on contribution requirements and downward pressure on the funded status in the June 30, 2024, valuation. The actual impact of higher inflation on future valuation results will depend on, among other factors, how long higher inflation persists.

The 2023 annual benefit limit under Internal Revenue Code (IRC) section 415(b) and annual compensation limits under IRC section 401(a)(17) and Government Code section 7522.10 were used for this valuation and are assumed to increase 2.3% per year based on the price inflation assumption. The actual 2024 limits, determined in October 2023, are not reflected.

On April 16, 2024, the board took action to modify the Funding Risk Mitigation Policy to remove the automatic change to the discount rate when the investment return exceeds various thresholds. Rather than an automatic change to the discount rate, a board discussion would be placed on the calendar. The 95th percentile return in the Future Investment Return Scenarios exhibit in this report has not been modified and still reflects the projected contribution requirements associated with a reduction in the discount rate.

To the best of our knowledge, there have been no other subsequent events that could materially affect current or future certifications rendered in this report.

Liabilities and Contributions

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Determination of Required Contributions

Contributions to fund the plan are determined by an actuarial valuation performed each year. The valuation employs complex calculations based on a set of actuarial assumptions and methods. See Appendix A in Section 2 for information on the assumptions and methods used in this valuation. The valuation incorporates all plan experience through the valuation date and sets required contributions for the fiscal year that begins two years after the valuation date.

Contribution Components

Two components comprise required contributions:

- Normal Cost — expressed as a percentage of pensionable payroll
- Unfunded Accrued Liability (UAL) Contribution — expressed as a dollar amount

Normal Cost represents the value of benefits allocated to the upcoming year for active employees. If all plan experience exactly matched the actuarial assumptions, normal cost would be sufficient to fully fund all benefits. The employer and employees each pay a share of the normal cost with contributions payable as part of the regular payroll reporting process. The contribution rate for Classic members is set by statute based on benefit formula whereas for PEPRA members it is based on 50% of the total normal cost.

When plan experience differs from the actuarial assumptions, unfunded accrued liability (UAL) emerges. The new UAL may be positive or negative. If the total UAL is positive (i.e., accrued liability exceeds assets), the employer is required to make contributions to pay off the UAL over time. This is called the Unfunded Accrued Liability Contribution component. There is an option to prepay this amount during July of each fiscal year, otherwise it is paid monthly.

In measuring the UAL each year, plan experience is split by source. Common sources of UAL include investment experience different than expected, non-investment experience different than expected, assumption changes and benefit changes. Each source of UAL (positive or negative) forms a base that is amortized, or paid off, over a specified period of time in accordance with the CalPERS [Actuarial Amortization Policy](#). The Unfunded Accrued Liability Contribution is the sum of the payments on all bases. See the Schedule of Amortization Bases section of this report for an inventory of existing bases and Appendix A in Section 2 for more information on the amortization policy.

Required Employer Contributions

The required employer contributions in this report do not reflect any cost sharing arrangement between the agency and the employees.

Required Employer Contributions	Fiscal Year 2025-26
Employer Normal Cost Rate	13.99%
<i>Plus</i>	
Unfunded Accrued Liability (UAL) Contribution Amount¹	\$613
<i>Paid either as</i>	
1) Monthly Payment	\$51.08
<i>Or</i>	
2) Annual Prepayment Option*	\$593
<p>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and paid as payroll is reported) and the Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly(1) or prepaid annually(2) in dollars).</p> <p>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31).</p> <p>For Member Contribution Rates see the following page.</p>	

Development of Normal Cost as a Percentage of Payroll	Fiscal Year 2024-25	Fiscal Year 2025-26
Base Total Normal Cost for Formula	N/A	27.74%
Surcharge for Class 1 Benefits ²		
None	N/A	0.00%
Plan's Total Normal Cost	N/A	27.74%
Offset Due to Employee Contributions ³	N/A	13.75%
Employer Normal Cost	N/A	13.99%

¹ The required payment on amortization bases does not take into account any additional discretionary payment made after April 30, 2024.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges.

³ This is the expected employee contributions, taking into account individual benefit formula and any offset from the use of a modified formula, divided by projected annual payroll. For member contribution rates above the breakpoint for each benefit formula, see Member Contribution Rates.

Member Contribution Rates

The required member contributions in this report do not reflect any cost sharing arrangement between the agency and the employees.

The California Public Employees' Pension Reform Act of 2013 (PEPRA) established new benefit formulas, final compensation period, and contribution requirements for "new" employees (generally those first hired into a CalPERS-covered position on or after January 1, 2013). In accordance with Government Code Section 7522.30(b), "new members ... shall have an initial contribution rate of at least 50% of the normal cost rate." The normal cost rate for the plan is dependent on the benefit levels, actuarial assumptions and demographics of the risk pool, particularly members' entry age. Should the total normal cost rate of the plan change by more than 1% from the base total normal cost rate established for the plan, the new member rate shall be 50% of the new normal cost rate rounded to the nearest quarter percent.

The table below shows the determination of the PEPRA member contribution rates effective July 1, 2025, based on 50% of the total normal cost rate as of the June 30, 2023, valuation.

Rate Plan Identifier	Benefit Group Name	Basis for Current Rate		Rates Effective July 1, 2025			
		Total Normal Cost	Member Rate	Total Normal Cost	Change	Change Needed	Member Rate
25924	Safety Fire PEPRA Level	27.29%	13.75%	27.74%	0.45%	No	13.75%

Other Pooled Safety Risk Pool Rate Plans

All of the results presented in this Section 1 report, except those shown on this page, correspond to rate plan 25924. In many cases, employers have additional rate plans within the same risk pool. For cost analysis and budgeting it is useful to consider contributions for these rate plans as a whole rather than individually. The estimated contribution amounts and rates for all of the employer's rate plans in the Safety Risk Pool are shown below and assume that the total employer payroll within the Safety Risk Pool will grow according to the overall payroll growth assumption of 2.80% per year for three years. Classic members who are projected to terminate employment are assumed to be replaced by PEPRA members.

	Fiscal Year
Estimated Employer Contributions for all Pooled Safety Rate Plans	2025-26
Projected Payroll for the Contribution Year	\$498,314
Estimated Employer Normal Cost	\$69,714
Required Payment on Amortization Bases	\$613
Estimated Total Employer Contributions	\$70,327
Estimated Total Employer Contribution Rate (illustrative only)	14.11%

Breakdown of Entry Age Accrued Liability

Active Members	\$117,231
Transferred Members	0
Separated Members	0
Members and Beneficiaries Receiving Payments	0
Total	\$117,231

Allocation of Plan's Share of Pool's Experience

It is the policy of CalPERS to ensure equity within the risk pools by allocating the pool's experience gains/losses and assumption changes in a manner that treats each employer equitably and maintains benefit security for the members of the System while minimizing substantial variations in employer contributions. The pool's experience gains/losses and impact of assumption/method changes is allocated to the plan as follows:

1. Plan's Accrued Liability	\$117,231
2. Projected UAL Balance at 6/30/2023	0
3. Other UAL Adjustments (Golden Handshake, Prior Service Purchase, etc.)	0
4. Adjusted UAL Balance at 6/30/2023 for Asset Share	0
5. Pool's Accrued Liability ¹	30,525,472,379
6. Sum of Pool's Individual Plan UAL Balances at 6/30/2023 ¹	7,735,444,959
7. Pool's 2022-23 Investment (Gain)/Loss ¹	146,133,368
8. Pool's 2022-23 Non-Investment (Gain)/Loss ¹	400,118,077
9. Plan's Share of Pool's Investment (Gain)/Loss: $[(1) - (4)] \div [(5) - (6)] \times (7)$	752
10. Plan's Share of Pool's Non-Investment (Gain)/Loss: $(1) \div (5) \times (8)$	1,537
11. Plan's New (Gain)/Loss as of 6/30/2023: $(9) + (10)$	2,289
12. Increase in Pool's Accrued Liability due to Change in Assumptions ¹	0
13. Plan's Share of Pool's Change in Assumptions: $(1) \div (5) \times (12)$	0
14. Increase in Pool's Accrued Liability due to Funding Risk Mitigation ¹	0
15. Plan's Share of Pool's Change due to Funding Risk Mitigation: $(1) \div (5) \times (14)$	0
16. Offset due to Funding Risk Mitigation	0
17. Plan's Investment (Gain)/Loss: $(9) - (16)$	752

¹ Does not include plans that transferred to the pool on the valuation date.

Development of the Plan's Share of Pool's Assets

18. Plan's UAL: $(2) + (3) + (11) + (13) + (15)$	\$2,289
19. Plan's Share of Pool's Market Value of Assets (MVA): $(1) - (18)$	\$114,942

For a reconciliation of the pool's Market Value of Assets (MVA), information on the fund's asset allocation and a history of CalPERS investment returns, see [Section 2](#), which can be found on the CalPERS website (www.calpers.ca.gov).

Funded Status – Funding Policy Basis

The table below provides information on the current funded status of the plan under the funding policy. The funded status for this purpose is based on the market value of assets relative to the funding target produced by the entry age actuarial cost method and actuarial assumptions adopted by the board. The actuarial cost method allocates the total expected cost of a member's projected benefit (Present Value of Benefits) to individual years of service (the Normal Cost). The value of the projected benefit that is not allocated to future service is referred to as the Accrued Liability and is the plan's funding target on the valuation date. The Unfunded Accrued Liability (UAL) equals the funding target minus the assets. The UAL is an absolute measure of funded status and can be viewed as employer debt. The funded ratio equals the assets divided by the funding target. The funded ratio is a relative measure of the funded status and allows for comparisons between plans of different sizes.

	June 30, 2022	June 30, 2023
1. Present Value of Benefits	N/A	\$2,261,986
2. Entry Age Accrued Liability	N/A	117,231
3. Market Value of Assets (MVA)	N/A	114,942
4. Unfunded Accrued Liability (UAL) [(2) – (3)]	N/A	\$2,289
5. Funded Ratio [(3) ÷ (2)]	N/A	98.0%

A funded ratio of 100% (UAL of \$0) implies that the funding of the plan is on target and that future contributions equal to the normal cost of the active plan members will be sufficient to fully fund all retirement benefits if future experience matches the actuarial assumptions. A funded ratio of less than 100% (positive UAL) implies that in addition to normal costs, payments toward the UAL will be required. Plans with a funded ratio greater than 100% have a negative UAL (or surplus) but are required under current law to continue contributing the normal cost in most cases, preserving the surplus for future contingencies.

Calculations for the funding target reflect the expected long-term investment return of 6.8%. If it were known on the valuation date that future investment returns will average something greater/less than the expected return, calculated normal costs and accrued liabilities provided in this report would be less/greater than the results shown. Therefore, for example, if actual average future returns are less than the expected return, calculated normal costs and UAL contributions will not be sufficient to fully fund all retirement benefits. Under this scenario, required future normal cost contributions will need to increase from those provided in this report, and the plan will develop unfunded liabilities that will also add to required future contributions. For illustrative purposes, funded statuses based on a 1% lower and higher average future investment return (discount rate) are as follows:

	1% Lower Average Return	Current Assumption	1% Higher Average Return
Discount Rate	5.8%	6.8%	7.8%
1. Entry Age Accrued Liability	\$149,151	\$117,231	\$92,955
2. Market Value of Assets (MVA)	114,942	114,942	114,942
3. Unfunded Accrued Liability (UAL) [(1) – (2)]	\$34,209	\$2,289	(\$21,987)
4. Funded Ratio [(2) ÷ (1)]	77.1%	98.0%	123.7%

The Risk Analysis section of the report provides additional information regarding the sensitivity of valuation results to the expected investment return and other factors. Also provided in that section are measures of funded status that are appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities.

Additional Employer Contributions

The minimum required employer contribution towards the Unfunded Accrued Liability (UAL) for this rate plan for FY 2025-26 is \$613. CalPERS allows agencies to make additional discretionary payments (ADPs) at any time. These optional payments serve to reduce the UAL and future required contributions and can result in significant long-term savings. Agencies can also use ADPs to stabilize annual contributions as a fixed dollar amount, percent of payroll or percent of revenue.

Provided below are select ADP options for consideration. Making such an ADP during FY 2025-26 does not require an ADP be made in any future year, nor does it change the remaining amortization period of any portion of unfunded liability. For information on permanent changes to amortization periods, see Amortization Schedule and Alternatives. Agencies considering making an ADP should contact CalPERS for additional information.

Fiscal Year 2025-26 Employer Contributions — Illustrative Scenarios

Funding Approach	Estimated Normal Cost	Minimum UAL Contribution	ADP ¹	Total UAL Contribution	Estimated Total Contribution
Minimum required only	\$69,714	\$613	0	\$613	\$70,327
5 year funding horizon	N/A	N/A	N/A	N/A	N/A

¹ The ADP amounts are assumed to be made in the middle of the fiscal year. A payment made earlier or later in the fiscal year would have to be less or more than the amount shown to have the same effect on the UAL amortization.

The calculations above are based on the projected UAL as of June 30, 2025, as determined in the June 30, 2023, actuarial valuation. New unfunded liabilities can emerge in future years due to assumption or method changes, changes in plan provisions, and actuarial experience different than assumed. Making an ADP illustrated above for the indicated number of years will not result in a plan that is exactly 100% funded in the indicated number of years. Valuation results will vary from one year to the next and can diverge significantly from projections over a period of several years.

Additional Discretionary Payment History

The following table provides a recent history of actual ADPs made to the plan.

Fiscal Year	ADP	Fiscal Year	ADP
2019-20	0	2022-23	\$0
2020-21	0	2023-24 ²	\$0
2021-22	0		

² Excludes payments made after April 30, 2024

Projected Employer Contributions

The table below shows the required and projected employer contributions (before cost sharing) for the next six fiscal years. The projection assumes that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period. In particular, the investment return beginning with FY 2023-24 is assumed to be 6.80% per year, net of investment and administrative expenses. Future contribution requirements may differ significantly from those shown below. The actual long-term cost of the plan will depend on the actual benefits and expenses paid and the actual investment experience of the fund.

Fiscal Year	Required Contribution	Projected Future Employer Contributions (Assumes 6.80% Return for Fiscal Year 2023-24 and Beyond)				
		2025-26	2026-27	2027-28	2028-29	2029-30
Rate Plan 25924 Results						
Normal Cost%	13.99%	14.0%	14.0%	14.0%	14.0%	14.0%
UAL Payment	\$613	\$610	\$610	\$610	\$610	\$0

For ongoing plans, investment gains and losses are amortized using a 5-year ramp up. For more information, please see Amortization of Unfunded Actuarial Accrued Liability in Appendix A of the Section 2 Report. This method phases in the impact of the change in UAL over a 5-year period in order to reduce employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in anyone year are less likely. However, required contributions can change gradually and significantly over the next five years. In years when there is a large investment loss, the relatively small amortization payments during the ramp up period could result in contributions that are less than interest on the UAL (i.e. negative amortization) while the contribution impact of the increase in the UAL is phased in.

For projected contributions under alternate investment return scenarios, please see the [Future Investment Return Scenarios](#) exhibit. Our online pension plan projection tool, [Pension Outlook](#), is available in the Employers section of the CalPERS website. Pension Outlook can help plan and budget pension costs under various scenarios.

Schedule of Amortization Bases

Below is the schedule of the plan's amortization bases. Note that there is a two-year lag between the valuation date and the start of the contribution year.

- The assets, liabilities and funded status of the plan are measured as of the valuation date: June 30, 2023.
- The required employer contributions determined by the valuation are for the fiscal year beginning two years after the valuation date: FY 2025-26.

This two-year lag is necessary due to the amount of time needed to extract and test the membership and financial data, and the need to provide public agencies with their required employer contribution well in advance of the start of the fiscal year.

The Unfunded Accrued Liability (UAL) is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The UAL is rolled forward each year by subtracting the expected payment on the UAL for the fiscal year and adjusting for interest. The expected payment on the UAL for FY 2023-24 is based on the actuarial valuation two years ago, adjusted for additional discretionary payments made on or before April 30, 2024, if necessary, and the expected payment for FY 2024-25 is based on the actuarial valuation one year ago.

Reason for Base	Date Est.	Ramp Level 2025-26	Ramp Shape	Escalation Rate	Amort. Period	Balance 6/30/23	Expected Payment 2023-24	Balance 6/30/24	Expected Payment 2024-25	Balance 6/30/25	Minimum Required Payment 2025-26
Fresh Start	6/30/23	No Ramp		0.00%	5	2,289	0	2,445	0	2,611	613
Total						2,289	0	2,445	0	2,611	613

The (gain)/loss bases are the plan's allocated share of the risk pool's (gain)/loss for the fiscal year as disclosed in Allocation of Plan's Share of Pool's Experience earlier in this report. These (gain)/loss bases will be amortized in accordance with the CalPERS amortization policy in effect at the time the base was established.

Amortization Schedule and Alternatives

The amortization schedule on the previous page(s) shows the minimum contributions required according to the CalPERS amortization policy. Many agencies have expressed a desire for a more stable pattern of payments or have indicated interest in paying off the unfunded accrued liabilities more quickly than required. As such, we have provided alternative amortization schedules to help analyze the current amortization schedule and illustrate the potential savings of accelerating unfunded liability payments.

Shown on the following page are future year amortization payments based on 1) the current amortization schedule reflecting the individual bases and remaining periods shown on the previous page, and 2) alternative "fresh start" amortization schedules using two sample periods that would both result in interest savings relative to the current amortization schedule. To initiate a fresh start, please contact a CalPERS actuary.

The current amortization schedule typically contains both positive and negative bases. Positive bases result from plan changes, assumption changes, method changes or plan experience that increase unfunded liability. Negative bases result from plan changes, assumption changes, method changes, or plan experience that decrease unfunded liability. The combination of positive and negative bases within an amortization schedule can result in unusual or problematic circumstances in future years, such as:

- When a negative payment would be required on a positive unfunded actuarial liability; or
- When the payment would completely amortize the total unfunded liability in a very short time period, and results in a large change in the employer contribution requirement.

In any year when one of the above scenarios occurs, the actuary will consider corrective action such as replacing the existing unfunded liability bases with a single "fresh start" base and amortizing it over an appropriate period.

The current amortization schedule on the following page may appear to show that, based on the current amortization bases, one of the above scenarios will occur at some point in the future. It is impossible to know today whether such a scenario will in fact arise since there will be additional bases added to the amortization schedule in each future year. Should such a scenario arise in any future year, the actuary will take appropriate action based on guidelines in the CalPERS [Actuarial Amortization Policy](#).

Amortization Schedule and Alternatives (continued)

Date	Current Amortization Schedule		Alternative Schedules			
	Balance	Payment	0 Year Amortization		0 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2025	2,611	613	N/A	N/A	N/A	N/A
6/30/2026	2,155	613				
6/30/2027	1,668	613				
6/30/2028	1,148	613				
6/30/2029	593	613				
6/30/2030						
6/30/2031						
6/30/2032						
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6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
Total		3,065		N/A		N/A
Interest Paid		454		N/A		N/A
Estimated Savings				N/A		N/A

Employer Contribution History

The table below provides a recent history of the employer contribution requirements for the plan, as determined by the annual actuarial valuation. Changes due to prepayments or plan amendments after the valuation report was finalized are not reflected.

Valuation Date	Contribution Year	Employer Normal Cost Rate	Unfunded Liability Payment
06/30/2023	2025 - 26	13.99%	\$613

Funding History

The table below shows the recent history of the actuarial accrued liability, share of the pool's market value of assets, unfunded accrued liability, funded ratio and annual covered payroll.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Unfunded Accrued Liability (UAL)	Funded Ratio	Annual Covered Payroll
06/30/2023	\$117,231	\$114,942	\$2,289	98.0%	\$458,695

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Future Investment Return Scenarios

Analysis using the investment return scenarios from the Asset Liability Management process completed in 2021 was performed to determine the effects of various future investment returns on required employer contributions. The projections below reflect the impact of the CalPERS [Funding Risk Mitigation Policy](#). The projections also assume that all other actuarial assumptions will be realized and that no further changes in assumptions, contributions, benefits, or funding will occur.

The first table shows projected contribution requirements if the fund were to earn either 3.0% or 10.8% annually. These alternate investment returns were chosen because 90% of long-term average returns are expected to fall between them over the 20-year period ending June 30, 2043.

Assumed Annual Return FY 2023-24 through FY 2042-43	Projected Employer Contributions				
	2026-27	2027-28	2028-29	2029-30	2030-31
3.0% (5th percentile)					
Discount Rate	6.80%	6.80%	6.80%	6.80%	6.80%
Normal Cost Rate	14.0%	14.0%	14.0%	14.0%	14.0%
UAL Contribution	\$720	\$930	\$1,300	\$1,700	\$1,600
10.8% (95th percentile)					
Discount Rate	6.75%	6.70%	6.65%	6.60%	6.55%
Normal Cost Rate	14.4%	14.2%	14.6%	14.9%	14.8%
UAL Contribution	\$0	\$0	\$0	\$0	\$0

Required contributions outside of this range are also possible. In particular, whereas it is unlikely that investment returns will average less than 3.0% or greater than 10.8% over a 20-year period, the likelihood of a single investment return less than 3.0% or greater than 10.8% in any given year is much greater. The following analysis illustrates the effect of an extreme, single year investment return.

The portfolio has an expected volatility (or standard deviation) of 12.0% per year. Accordingly, in any given year there is a 16% probability that the annual return will be -5.2% or less and a 2.5% probability that the annual return will be -17.2% or less. These returns represent one and two standard deviations below the expected return of 6.8%.

The following table shows the effect of one and two standard deviation investment losses in FY 2023-24 on the FY 2026-27 contribution requirements. Note that a single-year investment gain or loss decreases or increases the required UAL contribution amount incrementally for each of the next five years, not just one, due to the 5-year ramp in the amortization policy. However, the contribution requirements beyond the first year are also impacted by investment returns beyond the first year. Historically, significant downturns in the market are often followed by higher than average returns. Such investment gains would offset the impact of these single year negative returns in years beyond FY 2026-27.

Assumed Annual Return for Fiscal Year 2023-24	Required Employer Contributions	Projected Employer Contributions
	2025-26	2026-27
(17.2%) (2 standard deviation loss)		
Discount Rate	6.80%	6.80%
Normal Cost Rate	13.99%	14.0%
UAL Contribution	\$613	\$1,300
(5.2%) (1 standard deviation loss)		
Discount Rate	6.80%	6.80%
Normal Cost Rate	13.99%	14.0%
UAL Contribution	\$613	\$950

- Without investment gains (returns higher than 6.8%) in FY 2024-25 or later, projected contributions rates would continue to rise over the next four years due to the continued phase-in of the impact of the illustrated investment loss in FY 2023-24.
- The Pension Outlook Tool can be used to model projected contributions for these scenarios beyond FY 2026-27 as well as to model other investment return scenarios.

Discount Rate Sensitivity

The discount rate assumption is calculated as the sum of the assumed real rate of return and the assumed annual price inflation, currently 4.5% and 2.3%, respectively. Changing either the price inflation assumption or the real rate of return assumption will change the discount rate. The sensitivity of the valuation results to the discount rate assumption depends on which component of the discount rate is changed. Shown below are various valuation results as of June 30, 2023, assuming alternate discount rates by changing the two components independently. Results are shown using the current discount rate of 6.8% as well as alternate discount rates of 5.8% and 7.8%. The rates of 5.8% and 7.8% were selected since they illustrate the impact of a 1.0% increase or decrease to the 6.8% assumption.

Sensitivity to the Real Rate of Return Assumption

As of June 30, 2023	1% Lower Real Return Rate	Current Assumptions	1% Higher Real Return Rate
Discount Rate	5.8%	6.8%	7.8%
Price Inflation	2.3%	2.3%	2.3%
Real Rate of Return	3.5%	4.5%	5.5%
a) Total Normal Cost	34.92%	27.74%	22.31%
b) Accrued Liability	\$149,151	\$117,231	\$92,955
c) Market Value of Assets	\$114,942	\$114,942	\$114,942
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$34,209	\$2,289	(\$21,987)
e) Funded Ratio	77.1%	98.0%	123.7%

Sensitivity to the Price Inflation Assumption

As of June 30, 2023	1% Lower Price Inflation	Current Assumptions	1% Higher Price Inflation
Discount Rate	5.8%	6.8%	7.8%
Price Inflation	1.3%	2.3%	3.3%
Real Rate of Return	4.5%	4.5%	4.5%
a) Total Normal Cost	29.30%	27.74%	25.06%
b) Accrued Liability	\$122,874	\$117,231	\$106,476
c) Market Value of Assets	\$114,942	\$114,942	\$114,942
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$7,932	\$2,289	(\$8,466)
e) Funded Ratio	93.5%	98.0%	108.0%

Mortality Rate Sensitivity

The following table looks at the change in the June 30, 2023, plan costs and funded status under two different longevity scenarios, namely assuming rates of post-retirement mortality are 10% lower or 10% higher than our current mortality assumptions adopted in 2021. This type of analysis highlights the impact on the plan of a change in the mortality assumption.

As of June 30, 2023	10% Lower Mortality Rates	Current Assumptions	10% Higher Mortality Rates
a) Total Normal Cost	28.10%	27.74%	27.40%
b) Accrued Liability	\$119,051	\$117,231	\$115,538
c) Market Value of Assets	\$114,942	\$114,942	\$114,942
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$4,109	\$2,289	\$596
e) Funded Ratio	96.5%	98.0%	99.5%

Maturity Measures

As pension plans mature they become more sensitive to risks. Understanding plan maturity and how it affects the ability of a pension plan sponsor to tolerate risk is important in understanding how the pension plan is impacted by investment return volatility, other economic variables and changes in longevity or other demographic assumptions.

Since it is the employer that bears the risk, it is appropriate to perform this analysis on a pension plan level considering all rate plans. The following measures are for one rate plan only. One way to look at the maturity level of CalPERS and its plans is to look at the ratio of a plan's retiree liability to its total liability. A pension plan in its infancy will have a very low ratio of retiree liability to total liability. As the plan matures, the ratio increases. A mature plan will often have a ratio above 60%-65%.

Ratio of Retiree Accrued Liability to Total Accrued Liability	June 30, 2022	June 30, 2023
1. Retiree Accrued Liability	N/A	\$0
2. Total Accrued Liability	\$N/A	\$117,231
3. Ratio of Retiree AL to Total AL [(1) ÷ (2)]	N/A	0%

Another measure of the maturity level of CalPERS and its plans is the ratio of actives to retirees, also called the support ratio. A pension plan in its infancy will have a very high ratio of active to retired members. As the plan matures and members retire, the ratio declines. A mature plan will often have a ratio near or below one.

To calculate the support ratio for the rate plan, retirees and beneficiaries receiving a continuance are each counted as one, even though they may have only worked a portion of their careers as an active member of this rate plan. For this reason, the support ratio, while intuitive, may be less informative than the ratio of retiree liability to total accrued liability above.

For comparison, the support ratio for all CalPERS public agency plans as of June 30, 2022, was 0.77 and was calculated consistently with how it is for the individual rate plan. Note that to calculate the support ratio for all public agency plans, a retiree with service from more than one CalPERS agency is counted as a retiree more than once.

Support Ratio	June 30, 2022	June 30, 2023
1. Number of Actives	N/A	6
2. Number of Retirees	N/A	0
3. Support Ratio [(1) ÷ (2)]	N/A	N/A

Maturity Measures (continued)

The actuarial calculations supplied in this communication are based on various assumptions about long-term demographic and economic behavior. Unless these assumptions (e.g., terminations, deaths, disabilities, retirements, salary increases, investment return) are exactly realized each year, there will be differences on a year-to-year basis. The year-to-year differences between actual experience and the assumptions are called actuarial gains and losses and serve to lower or raise required employer contributions from one year to the next. Therefore, employer contributions will inevitably fluctuate, especially due to the ups and downs of investment returns.

Asset Volatility Ratio

Shown in the table below is the asset volatility ratio (AVR), which is the ratio of market value of assets to payroll. Plans that have a higher AVR experience more volatile employer contributions (as a percentage of payroll) due to investment return. For example, a plan with an AVR of 8 may experience twice the contribution volatility due to investment return volatility than a plan with an AVR of 4. It should be noted that this ratio is a measure of the current situation. It increases over time but generally tends to stabilize as a plan matures.

Liability Volatility Ratio

Also shown in the table below is the liability volatility ratio (LVR), which is the ratio of accrued liability to payroll. Plans that have a higher LVR experience more volatile employer contributions (as a percentage of payroll) due to changes in liability. For example, a plan with an LVR of 8 is expected to have twice the contribution volatility of a plan with an LVR of 4 when there is a change in accrued liability, such as when there is a change in actuarial assumptions. It should be noted that this ratio indicates a longer-term potential for contribution volatility, since the AVR, described above, will tend to move closer to the LVR as the funded ratio approaches 100%.

Contribution Volatility	June 30, 2022	June 30, 2023
1. Market Value of Assets	N/A	\$114,942
2. Payroll	\$N/A	\$458,695
3. Asset Volatility Ratio (AVR) [(1) ÷ (2)]	N/A	0.3
4. Accrued Liability	N/A	\$117,231
5. Liability Volatility Ratio (LVR) [(4) ÷ (2)]	N/A	0.3

Maturity Measures History

Valuation Date	Ratio of Retiree Accrued Liability to Total Accrued Liability	Support Ratio	Asset Volatility Ratio	Liability Volatility Ratio
06/30/2023	0%	N/A	0.3	0.3

Funded Status – Termination Basis

The funded status measured on a termination basis is an estimate of the financial position of the plan had the contract with CalPERS been terminated as of June 30, 2023. The accrued liability on a termination basis (termination liability) is calculated differently from the plan's ongoing funding liability. For the termination liability calculation, both compensation and service are frozen as of the valuation date and no future pay increases or service accruals are assumed. This measure of funded status is not appropriate for assessing the need for future employer contributions in the case of an ongoing plan, that is, for an employer that continues to provide CalPERS retirement benefits to active employees. Unlike the actuarial cost method used for ongoing plans, the termination liability is the present value of the benefits earned through the valuation date.

A more conservative investment policy and asset allocation strategy was adopted by the board for the Terminated Agency Pool. The Terminated Agency Pool has limited funding sources since no future employer contributions will be made. Therefore, expected benefit payments are secured by risk-free assets and benefit security for members is increased while limiting the funding risk. However, this asset allocation has a lower expected rate of return than the remainder of the PERF and consequently, a lower discount rate assumption. The lower discount rate for the Terminated Agency Pool results in higher liabilities for terminated plans.

The discount rate used for actual termination valuations is a weighted average of the 10-year and 30-year Treasury yields where the weights are based on matching asset and liability durations as of the termination date. The discount rates used in the following analysis is based on 20-year Treasury bonds, which is a good proxy for most plans. The discount rate upon contract termination will depend on actual Treasury rates on the date of termination, which varies over time, as shown below.

Valuation Date	20-Year Treasury Rate	Valuation Date	20-Year Treasury Rate
06/30/2014	3.08%	06/30/2019	2.31%
06/30/2015	2.83%	06/30/2020	1.18%
06/30/2016	1.86%	06/30/2021	2.00%
06/30/2017	2.61%	06/30/2022	3.38%
06/30/2018	2.91%	06/30/2023	4.06%

As Treasury rates are variable, the table below shows a range for the termination liability using discount rates 1% below and above the 20-year Treasury rate on the valuation date. The price inflation assumption is the 20-year Treasury breakeven inflation rate, that is, the difference between the 20-year inflation indexed bond and the 20-year fixed-rate bond.

The Market Value of Assets (MVA) also varies with interest rates and will fluctuate depending on other market conditions on the date of termination. Since it is not possible to approximate how the MVA will change in different interest rate environments, the results below use the MVA as of the valuation date.

	Discount Rate: 3.06% Price Inflation: 2.50%	Discount Rate: 5.06% Price Inflation: 2.50%
1. Termination Liability ¹	\$155,084	\$89,671
2. Market Value of Assets (MVA)	114,942	114,942
3. Unfunded Termination Liability [(1) – (2)]	\$40,142	(\$25,271)
4. Funded Ratio [(2) ÷ (1)]	74.1%	128.2%

¹ The termination liabilities calculated above include a 5% contingency load. The contingency load and other actuarial assumptions can be found in Appendix A of the Section 2 report.

In order to terminate the plan, first contact our Pension Contract Services unit to initiate a Resolution of Intent to Terminate. The completed Resolution will allow a CalPERS actuary to provide a preliminary termination valuation with a more up-to-date estimate of the plan's assets and liabilities. Before beginning this process, please consult with a CalPERS actuary.

Funded Status – Low-Default-Risk Basis

Actuarial Standard of Practice (ASOP) No. 4, *Measuring Pension Obligations and Determining Pension Plan Costs or Contributions*, requires the disclosure of a low-default-risk obligation measure (LDROM) of benefit costs accrued as of the valuation date using a discount rate based on the yields of high quality fixed income securities with cash flows that replicate expected benefit payments. Conceptually, this measure represents the level at which financial markets would value the accrued plan costs, and would be approximately equal to the cost of a portfolio of low-default-risk bonds with similar financial characteristics to accrued plan costs.

As permitted in ASOP No. 4, the Actuarial Office uses the Entry Age Actuarial Cost Method to calculate the LDROM. This methodology is in line with the measure of "benefit entitlements" calculated by the Bureau of Economic Analysis and used by the Federal Reserve to report the indebtedness due to pensions of plan sponsors and, conversely, the household wealth due to pensions of plan members.

As shown below, the discount rate used for the LDROM is 4.82%, which is the Standard FTSE Pension Liability Index¹ discount rate as of June 30, 2023, net of assumed administrative expenses.

Selected Measures on a Low-Default-Risk Basis	June 30, 2023
Discount Rate	4.82%
1. Accrued Liability ² – Low-Default-Risk Basis (LDROM)	
a) Active Members	\$190,497
b) Transferred Members	0
c) Separated Members	0
d) Members and Beneficiaries Receiving Payments	0
e) Total	\$190,497
2. Market Value of Assets (MVA)	114,942
3. Unfunded Accrued Liability – Low-Default-Risk Basis [(1e) – (2)]	\$75,555
4. Unfunded Accrued Liability – Funding Policy Basis	2,289
5. Present Value of Unearned Investment Risk Premium [(3) – (4)]	\$73,266

The difference between the unfunded liabilities on a low-default-risk basis and on the funding policy basis represents the present value of the investment risk premium that must be earned in future years to keep future contributions for currently accrued plan costs at the levels anticipated by the funding policy.

Benefit security for members of the plan relies on a combination of the assets in the plan, the investment income generated from those assets, and the ability of the plan sponsor to make necessary future contributions. If future returns fall short of 6.8%, benefit security could be at risk without higher than currently anticipated future contributions.

The funded status on a low-default-risk basis is not appropriate for assessing the sufficiency of plan assets to cover the cost of settling the plan's benefit obligations (see Funded Status – Termination Basis), nor is it appropriate for assessing the need for future contributions (see Funded Status – Funding Policy Basis).

¹ This index is based on a yield curve of hypothetical AA-rated zero coupon corporate bonds whose maturities range from 6 months to 30 years. The index represents the single discount rate that would produce the same present value as discounting a standardized set of liability cash flows for a fully open pension plan using the yield curve. The liability cash flows are reasonably consistent with the pattern of benefits expected to be paid from the entire Public Employees' Retirement Fund for current and former plan members. A different index, hence a different discount rate, may be needed to measure the LDROM for a subset of the fund, such as a single rate plan or a group of retirees.

² If plan assets were invested entirely in the AA fixed income securities used to determine the discount rate of 4.82%, the CalPERS discount rate could, at various times, be below 4.5% or 5.25%, and some automatic annual retiree COLAs could be suspended (Gov. Code sections 21329 and 21335). Since there is currently no proposal to adopt an asset allocation entirely comprised of fixed income securities, the automatic COLAs have been fully valued in the measures above based on the assumptions used for plan funding. Removing future COLAs from the measurement would understate the statutory obligation.

Summary of Valuation Data

The table below shows a summary of the plan's member data upon which this valuation is based:

	June 30, 2022	June 30, 2023
Active Members		
Counts	N/A	6
Average Attained Age	N/A	33.2
Average Entry Age to Rate Plan	N/A	32.3
Average Years of Credited Service	N/A	1.0
Average Annual Covered Pay	N/A	\$76,449
Annual Covered Payroll	N/A	\$458,695
Present Value of Future Payroll	N/A	\$8,049,746
Transferred Members		
	N/A	0
Separated Members		
	N/A	0
Retired Members and Beneficiaries*		
Counts	N/A	0
Average Annual Benefits	N/A	\$0
Total Annual Benefits	N/A	\$0

Counts of members included in the valuation are counts of the records processed by the valuation. Multiple records may exist for those who have service in more than one valuation group. This does not result in double counting of liabilities.

* Values include community property settlements.

List of Class 1 Benefit Provisions

This plan has the following Class 1 Benefit Provisions:

- None

Plan's Major Benefit Options

Shown below is a summary of the major optional benefits for which the agency has contracted. A description of principal standard and optional plan provisions is in Section 2.

Member Category	Benefit Group	
	Fire	
Demographics		
Actives	Yes	
Transfers/Separated	No	
Receiving	No	
Benefit Provision		
Benefit Formula	2.7% @ 57	
Social Security Coverage	No	
Full/Modified	Full	
Employee Contribution Rate	13.75%	
Final Average Compensation Period	Three Year	
Sick Leave Credit	Yes	
Non-Industrial Disability	Standard	
Industrial Disability	Standard	
Pre-Retirement Death Benefits		
Optional Settlement 2	Yes	
1959 Survivor Benefit Level	Indexed	
Special	Yes	
Alternate (firefighters)	No	
Post-Retirement Death Benefits		
Lump Sum	\$2,000	
Survivor Allowance (PRSA)	No	
COLA	2%	

Section 2

California Public Employees' Retirement System

Risk Pool Actuarial Valuation Information

Section 2 may be found on the
CalPERS website (www.calpers.ca.gov)
in the Forms & Publications section

STAFF REPORT



DATE: May 30, 2024

TO: Penryn Fire Protection District - Finance Committee

FROM: Ian Gow, Fire Chief

BY: Matthew Slusher, Battalion Chief

SUBJECT: SELF CONTAINED BREATHING APPARATUS (SCBA) - 2024 Acquisition

RECOMMENDATION

It is the recommendation of staff to authorize the Fire Chief through the passing of the 2024 - 2025 fiscal year budget to execute Option A (see fiscal impact) and purchase eight (8) new Scott SCBA's and one (1) new RIC pack to bring the Penryn Fire Protection District (PFPD) into compliance with the 2018 NFPA recommendation for open circuit self-contained breathing apparatus known as NFPA 1981.

EXECUTIVE SUMMARY

SCBA's are a critical piece of safety equipment for firefighters encountering Immediately Dangerous to Life and Health (IDLH) environments and must be acquired and maintained in accordance with federal law (hydro testing bottles every five years and replacing at 15 years) and state law in accordance with OSHA 29 CFR and our respiratory protection policy. Outfitting staff with new SCBA's will allow them to function more seamlessly and will reduce potential safety concerns on incidents with IDLH environments. PFPD is financially suited to fund this request, and staff recommends that the Board of Directors consider funding the expenditure 50% from general reserves and 50% from mitigation reserves.

BACKGROUND / ANALYSIS

The Penryn Fire Protection District most recently purchased SCBA's in approximately 2016. NFPA 1981 was updated in 2019 to the "2018" standard. This leaves PFPD on the old standard, and now not in compliance with neighboring agencies. Due to the fact the PFPD purchased new SCBA's in 2016, PFPD elected not to participate in a regional grant with Placer Hills Fire, Foresthill Fire, South Placer Fire, Rocklin Fire, Lincoln Fire, Roseville Fire, Folsom Fire, Sacramento Airport Fire and Metro Fire of Sacramento. In 2018 a regional grant was awarded to the named agencies and new 2018 standard NFPA 1981 compliant SCBA's were purchased. Unfortunately, due to the COVID pandemic, there were delays in the implementation of the 2018 standard SCBA's for the grant recipients. Finally, we are nearing completion of the implementation of the 2018 standard SCBA's, which leaves PFPD one of the only agencies in the county on the old standard, and therefore unable to integrate with numerous safety features.

FISCAL IMPACT

Option A: Purchase 8 new SCBA units, 16 SCBA bottles, one (1) RIC pack, one (1) RIC bottle. The anticipated fiscal impact is approximately \$95,000.

The cost of SCBA's is changing frequently and therefore we cannot secure a guaranteed quote until we commit to purchasing within 30 days of receipt of the quotation; however, we recently purchased new SCOTT SCBA's for Newcastle Fire, and feel that our request for a budget of \$95,000 is budgetarily accurate.

Option B: Direct staff to continue working with our manufacturer representative to establish if the current SCBA's can be upgraded to a suitable modification to allow Penryn Firefighters to safely integrate with neighboring fire agencies. We have explored this option and staff has not been provided sufficient information that this is possible.

Respectfully submitted,

Matthew Slusher, Battalion Chief

STAFF REPORT



DATE: August 19, 2024
TO: Penryn Board of Directors
FROM: Pat Nelson, Battalion Chief
SUBJECT: Penryn Fire Protection District

Executive Summary

Subject: Approval for Purchase of Self-Contained Breathing Apparatus (SCBA)

Purpose: To seek approval from the Board of Directors for the acquisition of Self-Contained Breathing Apparatus (SCBA) units to enhance the safety and operational effectiveness of our personnel.

Background: The current SCBA units in use by our organization are approaching the mid-point of their service life. These units have been essential in providing breathable air in hazardous environments, particularly in firefighting, hazardous material response, and confined space rescue operations. Given the critical nature of these tasks, it is imperative to ensure that our personnel are equipped with the most reliable and up-to-date SCBA technology. This SCBA technology will make our agency able to connect to every life saving feature that is available both through the JOA and neighboring agencies.

Justification:

- Safety Compliance:** The new SCBA units meet the latest National Fire Protection Association (NFPA) standards, ensuring compliance with current safety regulations and reducing the risk of equipment failure during operations.
- Enhanced Performance:** Modern SCBA units offer advanced features such as longer air supply duration, improved communication systems, and better ergonomic design, which will enhance the operational effectiveness and safety of our teams.
- Cost Efficiency:** While the initial investment is significant, the long-term benefits include reduced maintenance costs and the potential for increased operational efficiency. This investment will also mitigate the risk of higher expenses associated with equipment failure or emergency replacements.
- Training and Integration:** Upon procuring, an in-house comprehensive training program will be provided for all users, ensuring a smooth transition and immediate operational readiness. Additionally, the new SCBA units are compatible with existing systems and protective gear, minimizing any disruption to current operations.

Financial Implications: The total cost for the purchase and implementation of the new SCBA units is estimated at \$93,557.01, which includes procurement and initial maintenance.

Recommendation: It is recommended that the Board of Directors approve the purchase of the new SCBA units. This investment is critical to maintaining the safety, compliance, and operational readiness of our teams, ensuring we continue to meet the high standards expected in our operations.



MUNICIPAL EMERGENCY SERVICES

(877) 637-3473

Quote

Quote # QT1826886
 Date 07/16/2024
 Expires 12/31/2024
 Sales Rep Kaylor, John W
 PO # SCBA/RIT/Cyl
 Shipping Method FedEx Ground
 Customer PENRYN FIRE PROTECTION DISTRICT
 Customer # C66375

Bill To

MICHELLE ARMSTRONG, DISTRICT
 MANAGER
 PENRYN FIRE PROTECTION DISTRICT
 P.O. BOX 350
 MEADOW VISTA CA 95722
 United States

Ship To

MICHELLE ARMSTRONG, DISTRICT
 MANAGER
 PENRYN FIRE PROTECTION DISTRICT
 17020 PLACER HILLS ROAD
 MEADOW VISTA CA 95722
 United States

Item	Alt. Item #	Units	Description	QTY	Unit Price	Amount
200954-35			RIT-PAK III,5.5,LG,C5,RECTUS	1	\$4,015.00	\$4,015.00
200972-01			CYL&VALV,CGA,CARB,60/5500 ASSY	1	\$1,669.99	\$1,669.99
X8915026305A04			Air-Pak X3 Pro SCBA (2018 Edition) with Snap-Change, Parachute Buckles, 5.5, Standard, No Accessory Pouch, E-Z Flo C5 Regulator with Quick Disconnect Hose (Rectus-type fittings), Universal EBSS, None, No, SEMS II Pro, No Case, 2 SCBA Per Box	8	\$8,249.99	\$65,999.92
200970-01			CYL&VALV,QD,CARB,45/5500 ASSY	16	\$789.99	\$12,639.84
.LK0000000000			Vision C5 Facepiece (NIOSH/NFPA Approved) Large Face Seal, Kevlar Headnet, No Spare Headnet	2	\$359.99	\$719.98
FP1MK0000000000			Vision C5 Facepiece (NIOSH/NFPA Approved) Medium Face Seal, Kevlar Headnet, No Spare Headnet	4	\$359.99	\$1,439.96
FP1SK0000000000			Vision C5 Facepiece (NIOSH/NFPA Approved) Small Face Seal, Kevlar Headnet, No Spare Headnet	2	\$359.99	\$719.98

MES-Scott Pays Shipping

Subtotal \$87,204.67
Shipping Cost \$30.00
Tax Total \$6,322.34
Total \$93,557.01

This Quotation is subject to any applicable sales tax and shipping and handling charges that may apply. Tax and shipping charges are considered estimated and will be recalculated at the time of shipment to ensure they take into account the most current information.

All returns must be processed within 30 days of receipt and require a return authorization number and are subject to a restocking fee.

Custom orders are not returnable. Effective tax rate will be applicable at the time of invoice.





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

RESOLUTION NO. 2024-08

**A RESOLUTION AMENDING THE OPERATING BUDGET FOR FISCAL YEAR 2024-2025 TO
REFLECT CHANGES IN REVENUES AND EXPENSES AND TO DIRECT THE
PLACER COUNTY AUDITOR-CONTROLLER TO UPDATE THE BUDGET**

WHEREAS: The Board of Directors of the Penryn Fire Protection District is fiscally responsible for the budget for the Fire District and;

WHEREAS: The Board of Directors of the Penryn Fire District has reviewed the current operating and mitigation budgets and recognizes that the operating budget needs to be updated to reflect changes in revenue and expenditures approved by the Board during the fiscal year and;

NOW THEREFORE BE IT RESOLVED, that the Board of Directors of the Penryn Fire Protection District authorize and direct the Placer County Auditor-Controller to make the necessary amendments to the operating budget for Fiscal Year 2024-2025.

PASSED AND ADOPTED by the Board of Directors of the Penryn Fire Protection District this sixteenth day of September 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: September 16, 2024
To: Board of Directors
From: Finance and Admin Committee
Subject: FY 2025 Final Operating and Mitigation Budgets

Background

The District's Preliminary Operating and Mitigation Budgets for Fiscal Year (FY) 2025 were adopted on June 25, 2024. As required, final budgets must be adopted no later than September 30th of each year. The preliminary budgets were reviewed on September 13, 2024 by the District's Administrative Committee. The following adjustments are recommended.

Discussion

The FY 2025 **operating budget** with proposed amendments is attached.

Operating revenues have been decreased by \$4,485 (from \$1,300,705 to \$1,296,220) from the preliminary budget. This decrease reflects adjustments to the property tax revenue projections provided by Placer County.

Operating expenses have been increased \$7,037 (from \$1,354,302 to \$1,361,339) from the preliminary budget. This increase reflects;

- Decrease in Precinct Election costs to only a base fee, no election required due to the number of candidates.
- Increase to Clothing and Personal to reflect a purchase of 4 sets of turnouts, uniforms for 6 full time staff and uniforms for 7 volunteers
- Increase of Building Materials, Improve for station window replacements and driveway improvements
- Increase of SB2557 Collection costs to reflect adjustments provided by Placer County
- Increase in Training to take advantage of a new in-house training opportunity

Fiscal Impact

Adoption of Resolution 2024-08 decreases the net income of the operating budget by \$11,522 (from -\$53,597 to -\$65,119). Anticipate negative net income being offset by reimbursements from strike team deployments.

Recommendation

The Committee recommends adoption of Resolution 2024-08 which approves the **final operating and mitigation budgets** for FY 2025.

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

	Actual FY 23-24	Amended Jun FY 23-24	Proposed FY 24-25	Final FY 24-25	Notes
Revenue					
Taxes				6%	
40010 Current Secured	568,122	568,208	602,300	599,068	Actual per County
40020 Property tax impounds	-	-	-	-	
40040 Railroad Unitary Property	637	637	675	634	Actual per County
40050 Unitary and Non-Unitary	12,211	12,199	12,931	12,784	Actual per County
40060 Current Unsecured	11,848	12,310	13,049	13,084	Actual per County
40070 Delinquent Secured Prop	40	-	-	-	
40090 Delinquent Unsecured	287	-	-	-	
40100 Current Supplemental	16,902	13,915	14,750	13,848	Actual per County
40110 Delinquent Supplemental	45	-	-	-	
40180 Special Tax Measure C	113,695	113,695	114,018	114,018	Actual assessment as determined by parcel consultant
42010 Investment Income	40,662	40,000	40,000	40,000	Money invested in County pool. Static market projected
44350 State Homeowners Relief	3,110	3,042	3,225	3,026	Actual per County
46030 Direct Charges Measure A	472,614	472,614	491,257	491,257	Actual assessment as determined by parcel consultant
<i>Total Taxes</i>	<i>1,240,173</i>	<i>1,236,620</i>	<i>1,292,205</i>	<i>1,287,720</i>	
Other Revenue					
44041 State Match/Grants	-	-	-	-	None anticipated at this time
46090 Fire Code Inspections	5,610	6,500	6,500	6,500	Similar building activity as FY24 projected
46360 JOA reimbursements	49,453	40,000	-	-	TBD at end of FY25. Offset is in Sal/Ben/OT accounts
46360 Fire Services Strike Team	102,654	88,000	-	-	TBD at end of FY25. Offset is in Sal/Ben/OT accounts
47010 Donations	300	-	-	-	None anticipated at this time
48030 Miscellaneous	1,067	2,000	2,000	2,000	Credit Card dividends and other unforeseen items
<i>Total Other Revenue</i>	<i>159,084</i>	<i>136,500</i>	<i>8,500</i>	<i>8,500</i>	
Total Revenue	1,399,257	1,373,120	1,300,705	1,296,220	

Expenses					
Operations					
52030 Clothing and Personal	4,255	20,000	30,000	32,500	4 turnout purchases, staff & intern uniforms
52040 Communication Services	3,753	6,500	6,500	6,500	Estimate
52080 Insurance Liability	20,734	20,555	21,301	21,301	Actual per insurance carrier JPRIMA
52160 Maintenance - vehicles	21,759	22,000	22,000	22,000	Estimate
52170 Fuel	9,830	20,000	20,000	20,000	Estimate
52180 Bldg Materials, Improve	10,021	10,000	5,000	10,000	Window replacement for station, Driveway Improvement
52240 Membership Dues	178	1,000	1,000	1,000	Juvenile Fire Setters program
52260 Miscellaneous	5,773	5,000	2,000	2,000	Estimate
52320 Printing	418	500	500	500	Estimate
52330 Office Supplies	4,936	3,000	3,000	3,000	Estimate
52330 Supplies-Equipment	12,752	17,000	25,000	25,000	Equals prior year's budget amount.
52360 Administration Contract	165,341	165,341	184,270	184,270	Placeholder, negotiations ongoing
52360 Audit	5,550	5,550	6,265	6,265	Contracted amount with Smith & Newell CPAs
52360 Co Charge 1% of Meas A&C	5,796	5,800	6,053	6,053	County cost to put Meas A&C on the tax rolls

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

	Actual FY 23-24	Amended Jun FY 23-24	Proposed FY 24-25	Final FY 24-25	Notes
52360 LAFCO dues	1,140	1,200	1,516	1,516	Increase per LAFCO
52360 Parcel Tax Consultant	7,377	8,500	8,500	8,500	Consultant cost to prepare Meas A&C assessment roll
52360 SB 2557 Collection costs	10,029	9,971	10,500	10,517	Actual per County
52370 Legal Services	4,583	10,000	10,000	10,000	Anticipated increase due to LAFCO inquiry
52390 Services payroll/dispatch	9,162	10,000	11,770	11,770	County cost for processing payroll, acctg, CAD
52390 Professional Svcs. 457	3,092	5,000	4,000	4,000	Consultant cost to administer employee 457 plan
52510 Commision Reimbursements	3,825	4,500	4,500	4,500	Board reimbursement for meeting attendance
52580 Precinct Elections	-	-	3,780	500	No election - base fee only
52580 Strike Team Expense	-	-	-	-	TBD at end of FY25. Offset in Strike Team revenue acct
52785 Training	724	7,200	7,200	10,000	New in-house training opportunities available
52800 Utilities	12,527	15,000	17,000	17,000	Anticipated increase in PG&E costs
53190 Taxes & Assessments	67	70	70	70	Estimate
54460 Equipment	-	50,000	50,000	50,000	Will be moved to Mitigation Fund for capital purchases
55510 Operating Transfer Out	108,535				
<i>Total Operations</i>	432,158	423,687	461,725	468,762	
Payroll					
51010 Salaries and Wages	450,936	450,000	537,859	537,859	Includes 5% wage increase
51040 Overtime and Call Back	187,875	180,000	94,500	94,500	Includes 5% wage increase
51110 Def Compensation	26,782	26,782	26,782	26,782	Second and last pymt for employee service prior to PERS
51210 CalPERS	62,341	60,000	74,009	74,009	Includes 0.22% PERS cost increase
51220 Payroll Taxes	9,768	15,200	16,405	16,405	Estimate
51310 Employee Group Insurance	57,549	58,180	75,665	75,665	Includes anticipated 10% increase in Jan 2025
51360 Workers Comp Ins.	39,504	55,000	67,357	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>	834,756	845,162	892,577	892,577	
Total Expenses	1,266,913	1,268,849	1,354,302	1,361,339	
Net Income	132,343	104,271	-53,597	-65,119	

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 FY 23-24	Amended Jun FY 23-24	Proposed FY 24-25	Final FY 24-25	Notes
Revenue					
42010 Interest Income	26,938	28,000	28,000	28,000	Money invested in County pool. Project static market
46440 Mitigation Fees	54,070	48,000	38,220	38,220	Estimate
49030 Sale of Capital Asset	26,300	26,300	-	-	
49080 Operating Transfer In	108,535	-	-	-	
48030 Miscellaneous - Donations	-	-	-	-	None anticipated
Total Revenue	215,842	102,300	66,220	66,220	
Expenses					
52260 Miscellaneous	19,111	10,000	15,000	15,000	Tablet Command project
54440 Buildings and Improvements	-	-	-	-	None anticipated
53040 Lease Purchase - Principal	32,668	32,668	34,171	34,171	Pymt 8 of 16 for engine purchase
53080 Lease Purchase - Interest	18,552	18,552	17,049	17,049	Pymt 8 of 16 for engine purchase
Total Expenses	70,331	61,220	66,220	66,220	
Net Income	145,512	41,080	-	-	

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

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

WELLNESS AND FITNESS PROGRAM

PURPOSE AND SCOPE

The purpose of this policy is to establish the guidelines for the Wellness and Fitness Program that will assist members in developing greater stamina and strength, decreasing the risk of injury, disability or death from disease or injury, improving performance, increasing energy and recovering more quickly from strenuous and exhaustive work.

POLICY

It is the policy of the Penryn Fire District that the wellness and fitness of its members is an organizational priority.

PROGRAM COMPONENTS

MEDICAL EXAMINATIONS

All firefighting members should have an annual medical examination. Medical examinations specifics should be established by a qualified health care professional but may include:

- Medical history
- Blood draw/analysis
- Vital signs
- Cardiovascular
- Pulmonary
- Gastrointestinal
- Genitourinary, hernia exam
- Lymph nodes exam
- Neurological exam
- Musculoskeletal
- Urinalysis
- Vision test

- Hearing
- Chest X-ray (initial baseline with repeat every five years or as required)
- Cancer screening

FITNESS EVALUATIONS

All firefighting members should have an annual fitness evaluation consisting of an assessment questionnaire (developed by a qualified health care professional) and testing to evaluate immunization and disease screening, and physical fitness and conditioning.

IMMUNIZATION AND DISEASE SCREENING

All firefighting members should have an annual immunization and disease screening to ensure all recommended vaccinations against work-related exposures are current and that members are free from work-related disease. Specific vaccinations and diseases should be identified by a qualified medical professional but may include:

- Tuberculosis
- Hepatitis C
- Hepatitis B
- Tetanus/diphtheria vaccine (booster every 10 years)
- Measles, mumps, rubella (MMR)
- Polio
- Influenza
- H1N1
- HIV (optional)

PHYSICAL FITNESS AND CONDITIONING

A physical fitness and conditioning program should correspond to the physical movement patterns and aerobic capacity required in the performance of firefighter duties. The program should also provide, for example, fitness equipment in fire stations with the available space or a fitness club membership to a facility that is within the fire station's response area. The fitness and

PENRYN FIRE PROTECTION DISTRICT
DATE INITIATED: AUGUST 19, 2024

DATE UPDATED:

conditioning program should be developed in coordination with a trained and certified fitness and conditioning trainer and should comply with the Physical Fitness Policy.

PEER FITNESS TRAINERS

Volunteers should be solicited to serve as peer fitness trainers (PFTs). Selected PFTs shall receive specialized fitness and conditioning training and education sufficient to pass certification requirements. PFTs will assist in the promotion of the Wellness and Fitness Program and be capable of assisting firefighters on a one-to-one basis to increase levels of fitness.

Drug and Alcohol Free Workplace

1027.1 PURPOSE AND SCOPE

The District prohibits the use of drugs and alcohol in the workplace in order to provide a safer work environment for members and to protect the public's safety and welfare. This policy applies to all members when they are on District property or when performing District-related business elsewhere. This policy incorporates recent changes adopted under Senate Bill (SB) 2188 (California Government Code section 12954) protecting use of cannabis off the job and away from the workplace.

1027.1.1 DEFINITIONS

Definitions related to this policy include:

Controlled substance or drug - Those substances listed in the Controlled Substances Act(21 USC section § 812),except that lawful possession or use of medications prescribed by the member's licensed physician shall be excluded.

Reasonable suspicion - Belief based on objective factors, such as behavior, speech, body odor, appearance or other evidence of impairment which would lead a reasonable person to believe that the member may be under the influence of drugs or alcohol.

1027.2 POLICY

It is the policy of the District to provide a drug-free/drug-free workplace for all members. SB 2188 does not prohibit the District from enforcing a drug-free workplace to include being under the influence of cannabis while on duty or in the workplace.

1027.3 GENERAL GUIDELINES

The District recognizes the need to maintain an attitude of assistance and treatment toward members' problems. However, because of the dangers to members' health and safety and that of the general-public/public, alcohol and drug use in the workplace or on-district-time-while conducting District business will shall not be tolerated. Any paid-employee violating this policy shall be subject to disciplinary action, up to and including termination. Any volunteer violating this policy may be temporarily or permanently prohibited from performing district duties.

1027.4 USE OF PRESCRIBED MEDICATIONS

District members who are medically required to take prescription medications during work hours shall not allow such medications to impair their ability to perform their work.

Any member who is required to take any medication with side effects that might impair his/her ability to fully and safely perform all requirements of the position shall report the need for such medication to his/her immediate supervisor. No member shall be permitted to work or drive a vehicle owned or leased by the District while taking such potentially impairing medication without a written release from his/her physician.

Possession or use of medical marijuana or being under the influence of marijuana on- or off-duty is prohibited and may lead to disciplinary action.

Penryn-lacer Hills-Newcastle Fire District

Joint Fire District Policy Manual

Drug and Alcohol Free Workplace

1027.5 DRUG AND ALCOHOL TESTING

Except as provided otherwise in an employee collective bargaining agreement or as modified for volunteers who are required to test under the DOT Drug and Alcohol Testing Policy, the District has the discretion to test a current employee for alcohol or drugs as follows.

1027.5.1 REASONABLE SUSPICION

The District may require a blood test, urinalysis or other drug and/or alcohol screening of those persons reasonably suspected of using or being under the influence of a drug or alcohol at work. With the exception of members described in the DOT Alcohol and Drug Test Policy, testing must be approved by the Personnel / Human Resources. Pursuant to SB 2188, post-employment drug testing will not include presence of nonpsychoactive cannabis metabolites.

In order to receive authority to test, the supervisor must record the factors that support reasonable suspicion and discuss the matter with the Personnel / Human Resources. If there is a reasonable suspicion of drug or alcohol use, the member will be relieved from duty and placed on sick leave if he/she is a paid employee, or restricted from working if he/she is a volunteer, until the test results are received.

1027.5.2 POST COLLISION TESTING

See the DOT Drug and Alcohol Testing Policy.

1027.6 MEMBER RESPONSIBILITIES

Members shall come to work in an appropriate mental and physical condition and are absolutely prohibited from manufacturing, distributing, dispensing, possessing or using controlled substances or alcohol on district premises or on district time.

Members must notify their supervisor before beginning work when they are taking any medications or drugs, prescription or non-prescription, which may interfere with the safe and effective performance of duties or operation of District equipment.

Members must notify a supervisor immediately when they observe behavior or other evidence they believe demonstrates that a fellow employee poses a risk to the health and safety of the employee or others due to drug or alcohol use.

Members are required to notify their immediate supervisor of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction.

1027.7 COMPLIANCE WITH THE DRUG FREE WORKPLACE ACT

No later than 30 days following notice of any drug statute conviction for a violation occurring in the workplace involving a member engaged in the performance of a federal grant, the District will take appropriate disciplinary action, up to and including dismissal, and/or requiring the member to satisfactorily participate in a drug abuse assistance or rehabilitation program (41 USC S 8104).

1027.8 EMPLOYEE ASSISTANCE PROGRAM

Employees who experience drug or alcohol problems are encouraged to seek referral for rehabilitation through an Employee Assistance Program (EAP) or their insurance provider. It

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Penrynlacer-Hills-Newcastle Fire District

Joint Fire District Policy Manual

Drug and Alcohol Free Workplace

is the responsibility of each employee to seek assistance before alcohol or drug problems lead to performance problems. Employees may contact the Personnel /Human Resources, their insurance provider or an EAP representative for additional information.

The District recognizes the need for confidentiality and privacy and forbids disclosure of any information relating to chemical abuse treatment, except on a need to know basis or as allowed by law. Information shall only be released with the express written consent of the employee involved or pursuant to an agreement or other lawful process. All documents generated by the EAP are considered confidential medical records.

1027.9 SEARCHES

In order to promote a safe, productive, and efficient workplace, the District has the right to search and inspect all District property, including, but not limited to, lockers, storage areas, furniture, vehicles, and other places under the common control of the District or the joint control of the District and members. No member has any expectation of privacy in any District building, on any District property, or when using any District communications system.

If the member is covered by the Firefighters Procedural Bill of Rights Act, no search of such spaces shall be made except in the member's presence or with his/her consent or after notice has been given to the member (Government Code § 3250 et. seq.). Nothing herein shall affect a search conducted pursuant to a search warrant.



James A. Johnson
President

Greetings,

Effective January 1, 2024, the new legislative measure California AB-2188 will change what most California employers are permitted to test for during employment drug testing. Specifically, employers will be prohibited from testing for non-psychoactive cannabis (Marijuana).

What this really means is that California employers have a decision to make. Do you continue to test for psychoactive elements of Marijuana (Delta 9-THC), or eliminate the testing for Marijuana altogether? Unfortunately there is not much time available to make this decision, so we need to know as soon as possible how your agency will test its applicants moving forward. Since this is a decision that each employer must make and adhere to in alignment with its policies, as of January 1, 2024, we will only be able to continue to coordinate drug testing on your behalf once you've determined how you will proceed.

Please indicate, through writing your agency's name on the appropriate line, which option your agency selects for its drug testing protocols beginning January 1, 2024. Your name, title, signature and date of signing must also be included on the corresponding lines.

Option 1

Beginning January 1, 2024, _____ will remove testing for cannabis
[Employer Name]
(Marijuana) from all pre-employment drug testing.

Option 2

Beginning January 1, 2024, _____ will test for psychoactive elements
[Employer Name]
of cannabis (Marijuana) using oral fluid for all pre-employment drug testing.

Option 3

Beginning January 1, 2024, _____ will test for psychoactive elements
[Employer Name]
of cannabis (Marijuana) using oral fluid for only specific pre-employment drug testing. List each
job class that will include testing for psychoactive elements of cannabis (Marijuana): _____

Signature

Date

Name

Title

If you have any questions about this decision that you would like to talk through with us as your agency decides what to do, please do not hesitate to contact me.

It is important to note that medical providers everywhere are attempting to procure supplies and train their staff to perform these new saliva based collections as soon as possible, but availability to perform this testing will be limited at onset. I will coordinate with the providers that most commonly support your evaluations to ensure they are capable of performing these collections and document any collection fees associated with these new requirements as we gather those details.

It is my pleasure to assist you through this transition and understand that there may be questions that you may have before a final decision can be made. I am happy to aid you in gathering any information possible that could be assistive to you for making an informed decision.

Sincerely,

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Cristal Granse
Director of Team Bailey