



# PENRYN FIRE PROTECTION DISTRICT

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

**Monday, September 18, 2023**

**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 [glofrano@placerhillsfire.org](mailto:glofrano@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 21, 2023 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**

- A. Consider and approve to surplus the 2012 Chevy Tahoe
- B. Consider and adopt Resolution No. 2023-08 approving the final budget for Fiscal Year 2023/2024.
- C. Closed Session: Pursuant to California Govt. Code § 54957.6(a) LABOR NEGOTIATIONS;  
Discussion of the Memorandum of Understanding with Local 3800, District negotiators: Hotaling and Hardesty.  
Reconvene and report any action taken in closed session.

### 9. **MEETING ADJOURNMENT**

**Next meeting:** Monday, October 16, 2023 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

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### MINUTES OF THE REGULAR MEETING August 21, 2023

1. **Call the meeting to order and Roll Call:** Chair Hotaling called the meeting to order at 6:30 pm.

Directors in attendance: Danielle Hardesty, Cheryl Hotaling, Susan Mahoney, Randy Neifer and Larry Shields. Absent: None

Staff in attendance: Fire Chief Gow, Fire Marshal D'Ambrogi and District Manager Lofrano.

2. **Pledge of Allegiance:** Chair Hotaling led the Pledge of Allegiance.
3. **Approval of Agenda:** Director Neifer moved to approve the agenda as posted. Director Shields seconds the motion that passed unanimously.
4. **Approval of Minutes:** Director Neifer moved to approve the minutes for the meeting on July 17, 2023. Director Shields seconds the motion. Motion passed 4 to 0. Chair Hotaling abstained.
5. **Financial Report & Bill Approval:** Director Neifer moved to approve the financial report and expenses. Director Shields seconds the motion that passed unanimously.
6. **Correspondence:** Dave Butler is running for the Placer County Board of Supervisors.
7. **Public Comment:** None
8. **Informational/Non-Action Items:**

- A. **Nevada County Professional Firefighters, Local 3800 (Local 3800):** No report

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

1. Chair Hotaling welcomed Chief Gow back to his duties.
2. Battalion Chief Williamson is covering duty for Battalion Chief Slusher who has a baseball commitment. Chief Williamson is also covering the duty for Auburn City.
3. Brush 38 and Brush 86 are on a strike team at the South Fork Complex in Trinity/Humboldt counties.
4. Chief Gow is meeting with Supervisor Holmes' chief staffer Beverly Roberts. He also has a meeting set up with Supervisor Jones.
5. Newcastle approved a paramedic stipend for qualified staff when working at an ALS agency through the Joint Operations Agreement.
6. Due to the shortage of paramedics, Rocklin is hiring EMT's and sending them through paramedic school. Chief Barteo from Roseville is working with Sierra College to put on paramedic program.
7. Chief Gow was appreciative for everyone stepping up during his absence.
8. The filing date for the District Manager's position is August 31, 2023.
9. Chief Gow met with Sheriff Woo regarding the tablet command incident management software.
10. Auburn City signed the Joint Operations Agreement for shared staffing. The Auburn

Chief has retired and John Rogers is the Acting Fire Chief. An Auburn Battalion Chief took a position with Rocklin.

11. Dennis Martin is the new Fire Chief for Foresthill. He is a proponent of consolidations. He is concerned about Battalion Chief Coverage.
12. The consultant for the Municipal Services Review will be contacting the agencies in October. LAFCO hopes to have a draft report by the end of the year.
13. South Placer has a committee meeting with County and State officials to discuss revenue sources. South Placer is dealing with LAFCO regarding some issues with their merger with Loomis.
14. Chief Gow is submitting a white paper to Placer Hills Board President regarding succession planning. Chief Gow wants to continue until the reorganization with Placer Hills and Newcastle is finalized and he will stay on if Penryn would like to merge as well. Chief Gow recommends promoting from in house for his replacement once he retires. There is a need for an Assistant Chief to help with administration but any decision on this should wait until after Placer Hills MOU is approved in December. The Battalion Chiefs can act up as the Assistant Chief. The Battalion Chiefs are working a lot on their days off.
15. Director Neifer added that back in the day, Penryn had a paramedic program but all of their paramedics were immediately hired by Sacramento City Fire Department.

**C. Fire Marshal D'Ambrogi's Report:**

1. Fire code inspections: 1 spray booth, 1 single family dwelling and 1 propane. Dealing with a couple of variances.
2. Chief D'Ambrogi signed off the civil plans for the Penryn town homes.
3. Chief Williamson has completed most of the commercial inspections.
4. Chief D'Ambrogi handed out the maps with the parcels in Penryn's district that may be rezoned to allow for higher residential densities.
5. Board requested to receive the incident data prepared by Chief Slusher every month and to include the monthly training hours in the report. They would like to see the training hours for the past 2 years.

**D. Battalion Chief's Report: No report**

**E. Director Committee Reports**

1. **Personnel Committee:** Chair Hotaling reported that the committee will meet with the negotiating team after they receive the CalPERS information. There may be a need for a special meeting.
2. **Administrative Contract & Finance Oversight Committee:** Vice-Chair Hardesty reported that the committee met with District Manager Lofrano and requested some changes be made by the County on the final report for Fiscal Year 2022-2023.
3. **Ad hoc committee for the 100 year anniversary celebrations:** Director Neifer reported that he has 3 bands that want play at the celebration.

- F. **Discuss the potential sale of the Chevy Tahoe:** Penryn received this vehicle from the County. An action item to surplus the vehicle will be put on next month's agenda.

**9. Action Items**

- A. **Public Hearing to consider the updated Development Impact Fee Study prepared by Capitol PFG and to adopt Resolution 2023-07 approving the Impact Study and implementation of the Fee schedule.**

Chair Hotaling opened the public hearing. Chief D'Ambrogi reported that there is one fee set for all types of new construction as we use the same equipment and staffing to respond to every incident. He recommended adjusting the fee annually for inflation in February of each year so that implementation can concur with the new fiscal year. Chair Hotaling closed the public hearing. Director Neifer moved to adopt Resolution 2023-07 approving the Impact Study and implementation of the Fee Schedule. Director Shields seconds the motion that passed unanimously.

- B. **Approve the final draft of the Volunteer Program Standard Operating Guideline.**

A couple of minor changes were made. Director Neifer moved to approve the guideline with the changes. Director Shields seconds the motion that passed unanimously.

**The meeting was adjourned at 7:25 pm.**

**Next Board Meeting: Monday, September 18, 2023 6:30 PM - 8:00 PM (PST)**

Respectfully submitted,



District Manager

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

<b>ASSETS</b>		
Cash	1,049,106.39	
Total Assets	1,049,106.39	
 <b>LIABILITIES</b>		
Other payables	4,482.39	
Payroll payables	43,616.74	
Compensated Absences		
Total Liabilities	48,099.13	
 <b>FUND BALANCE</b>		
Beginning Balance	1,226,740.83	
Revenues	(28,615.51)	
Expenses	(197,118.06)	
Ending Balance	1,001,007.26	
Total Liabilities and Fund Balance	1,049,106.39	

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

<b>ASSETS</b>		
Cash	802,270.27	
Total Assets	802,270.27	
 <b>LIABILITIES</b>		
Payables	5,000.00	
Total Liabilities	5,000.00	
 <b>FUND BALANCE</b>		
Beginning Balance - Unrestricted	493,904.20	
Beginning Balance - Capital	300,000.00	
Revenues	8,366.07	
Expenses	5,000.00	
Ending Balance - Unrestricted	497,270.27	
Ending Balance - Capital	300,000.00	
Total Liabilities and Fund Balance	802,270.27	

Trial Balance - Composite

Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Time Period: Current Period  
 Period: FY2024 - 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	1,172,765.41	149,095.75	272,754.77	1,049,106.39
10099:Cash - Conversion	0.00	85,011.47	85,011.47	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	60,756.65	0.00	48,110.58	12,646.07
20020:Vouchers Payable	(7,711.73)	80,276.94	77,047.60	(4,482.39)
20030:Vouchers DD Payable	(3,577.20)	3,577.20	0.00	0.00
20180:Salaries & Benefits Payable	(22,077.84)	47,285.23	60,181.13	(34,973.74)
20240:Payroll Liabilities	(8,255.28)	0.00	387.72	(8,643.00)
20410:Deferred Inflows Related to Unavailability	(12,646.07)	0.00	0.00	(12,646.07)
20640:Compensated Leave Balance - Long-Term	0.00	0.00	0.00	0.00
30120:Unassigned Fund Balance	(615,295.03)	0.00	0.00	(615,295.03)
30121:Fiduciary Net Position	(611,445.80)	0.00	0.00	(611,445.80)
40060:Taxes - Current Unsecured Property	(48.89)	0.00	0.00	(48.89)
40090:Taxes - Delinquent Unsecured Property	(1.07)	0.00	0.00	(1.07)
40100:Taxes - Current Supplemental Property	(186.89)	0.00	0.00	(186.89)
42010:Investment Income	(2,860.21)	0.00	2,765.43	(5,625.64)
46090:Planning and Engineering Services	0.00	0.00	750.00	(750.00)
46350:Fire Services	0.00	12,792.58	0.00	12,792.58
48030:Miscellaneous	(12,882.58)	35,318.00	0.00	22,435.42
51010:Salaries and Wages	34,174.56	34,025.16	0.00	68,199.72
51040:Overtime and Call Back	8,660.12	20,620.26	0.00	29,280.38
51110:Other Payroll	2,750.00	0.00	0.00	2,750.00
51210:Retirement	4,754.42	4,743.36	0.00	9,497.78
51220:Payroll Tax	621.11	792.35	0.00	1,413.46
51270:PERS Pension Expense	0.00	492.84	0.00	492.84
51310:Employee Group Insurance	2,908.67	5,817.34	0.00	8,726.01
51360:Workers Comp Insurance	0.00	9,876.00	0.00	9,876.00
52030:Clothing and Personal	572.91	0.00	0.00	572.91
52040:Communication Services Expense	350.17	256.15	0.00	606.32
52080:Insurance	0.00	4,535.00	0.00	4,535.00
52160:Maintenance	1,194.64	4,444.65	0.00	5,639.29
52170:Fuels & Lubricants	934.04	0.00	0.00	934.04
52180:Materials - Buildings & Improvements	226.29	0.00	0.00	226.29
52260:Misc Expense	4,225.20	25.56	3,577.20	673.56
52330:Other Supplies	871.03	536.42	0.00	1,407.45
52360:Professional and Special Services - General	0.00	49,641.53	0.00	49,641.53
52510:Commissioner's Fees	300.00	300.00	0.00	600.00
52800:Utilities	923.37	1,122.11	0.00	2,045.48
59998:Labor Hours Debit	1,597.00	1,935.00	0.00	3,532.00
59999:Labor Hours Credit	(1,597.00)	(1,935.00)	0.00	(3,532.00)
<b>Total</b>	<b>0.00</b>	<b>550,585.90</b>	<b>550,585.90</b>	<b>0.00</b>

Placer Income Statement

Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Period: FY2024 - 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
		2023-08	2022-08		
<b>Income</b>					
Charges for Services	(12,043)	(12,043)	750	(12,792.58)	(1,705.7%)
Taxes	0	237	214	(213.52)	(100.0%)
Intergovernmental Revenue	0	0	0	0.00	0.0%
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	(35,318)	(22,435)	0	(35,318.00)	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	2,765	5,626	1,145	1,620.54	141.5%
<b>Total Revenue</b>	<b>(44,595)</b>	<b>(28,616)</b>	<b>2,108</b>	<b>46,703.56</b>	<b>(2,215.1%)</b>
<b>Expenses</b>					
Salaries & Employee Benefits	76,367	130,236	150,944	(74,576.27)	(49.4%)
Services and Supplies	57,284	66,882	57,099	185.32	0.3%
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%
<b>Total Operating Expenses</b>	<b>133,652</b>	<b>197,118</b>	<b>208,042</b>	<b>(74,390.95)</b>	<b>(35.8%)</b>
Intra Fund Transfers	0	0	0	0.00	0.0%
<b>Total Other Income/Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>178,247</b>	<b>225,734</b>	<b>205,934</b>	<b>(27,687.39)</b>	<b>(13.4%)</b>





Trial Balance - Composite

07:07 PM

09/13/2023

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2024 - 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	783,467.33	5,737.29	0.00	789,204.62
10030:Cash in Bank	13,065.65	0.00	0.00	13,065.65
10099:Cash - Conversion	0.00	0.00	0.00	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	0.00	0.00	0.00	0.00
20020:Vouchers Payable	0.00	0.00	5,000.00	(5,000.00)
30120:Unassigned Fund Balance	(243,130.08)	0.00	0.00	(243,130.08)
30121:Fiduciary Net Position	(250,774.12)	0.00	0.00	(250,774.12)
30210:Assigned Fund Balance	(300,000.00)	0.00	0.00	(300,000.00)
42010:Investment Income	(1,860.78)	0.00	1,966.41	(3,827.19)
46440:Mitigation Fees	(768.00)	0.00	3,770.88	(4,538.88)
52260:Misc Expense	0.00	5,000.00	0.00	5,000.00
<b>Total</b>	<b>0.00</b>	<b>10,737.29</b>	<b>10,737.29</b>	<b>0.00</b>

Placer Income Statement

Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Period: FY2024 - 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
		2023-08	2022-08		
<b>Income</b>					
Charges for Services	3,771	4,539	461	3,310.03	718.2%
Taxes	0	0	0	0.00	0.0%
Intergovernmental Revenue	0	0	0	0.00	0.0%
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	0	0	3,677	(3,676.96)	(100.0%)
Revenue from Use of Money & Property	0	0	0	0.00	0.0%
Other Financing Sources	0	0	0	0.00	0.0%
Donations	0	0	0	0.00	0.0%
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	1,966	3,827	880	1,086.88	123.6%
<b>Total Revenue</b>	<b>5,737</b>	<b>8,366</b>	<b>5,017</b>	<b>(719.95)</b>	<b>14.3%</b>
<b>Expenses</b>					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	5,000	5,000	0	5,000.00	0.0%
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%
<b>Total Operating Expenses</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000.00</b>	<b>0.0%</b>
Intra Fund Transfers	0	0	0	0.00	0.0%
<b>Total Other Income/Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>(737)</b>	<b>(3,366)</b>	<b>(5,017)</b>	<b>4,280.05</b>	<b>(85.3%)</b>



**PLACER HILLS JULY - SEPT 2023**

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
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
Miller	Engine 90	07/09/2023 08:00	07/10/2023 08:00	24	24.9	37.35	896.40	13.00	96.18	1,005.58
<b>Total</b>										<b>2,827.74</b>

**PENRYN STRIKE TEAM - PREPOSITIONING**

Incident	Equipment	Depart date	Return date	Hours	Personnel	Equipment	Admin	Expenses	Total	Staffing
Yeti	B38	8/1/2022	8/10/2022	218	38,559.84	18,727.42	5,728.73	170.68	63,186.67	4 RYN
Prepo	E38	1/4/2023	1/5/2023	36	4,775.76	3,591.56	836.73		9,204.05	3 RYN
Prepo	E38	1/8/2023	1/11/2023	72	10,082.16	6,156.96	1,623.91		17,863.03	3 RYN
<b>Total FY 2022/2023</b>									<b>90,253.75</b>	

Incident	Equipment	Depart date	Return date	Hours	Personnel	Equipment	Admin	Expenses	Total	Staffing
Bonney	PHF E4607	7/29/2023	8/1/2023	64	2,831.36	-			2,831.36	1 RYN
South Fork	B38	8/20/2023	9/4/2023	366.5	29,773.52	30,784.80	6,055.83		66,614.15	2RYN 1 PHF
<b>Total FY 2023/2024</b>									<b>69,445.51</b>	

**Penryn Fire General  
Check Detail  
August 19 through September 15, 2023**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
	<b>08/24/2023</b>	<b>AT&amp;T Mobility</b>		<b>General Operating Funds</b>	
72623	08/24/2023			52040 Communication Services	-160.96
TOTAL					-160.96
	<b>08/24/2023</b>	<b>Danielle Hardesty</b>		<b>General Operating Funds</b>	
8/21/23	08/24/2023			52580 Commision Reimbusem...	-75.00
TOTAL					-75.00
	<b>08/24/2023</b>	<b>FRMS</b>		<b>General Operating Funds</b>	
2023-...	08/15/2023		23-24 work comp Q1	51360 Workers Comp Ins.	-9,876.00
TOTAL					-9,876.00
	<b>08/24/2023</b>	<b>G &amp; T Truck Repair Inc</b>		<b>General Operating Funds</b>	
30566	08/15/2023		Aux pump repair, air le...	B38	-1,549.57
TOTAL					-1,549.57
	<b>08/24/2023</b>	<b>ISU Insurance Services</b>		<b>General Operating Funds</b>	
15224	08/24/2023			52080 Insurance Liability	-4,535.00
TOTAL					-4,535.00
	<b>08/24/2023</b>	<b>Larry Shields</b>		<b>General Operating Funds</b>	
8/21/23	08/24/2023			52580 Commision Reimbusem...	-75.00
TOTAL					-75.00
	<b>08/24/2023</b>	<b>Randy Neifer</b>		<b>General Operating Funds</b>	
8/21/23	08/24/2023			52580 Commision Reimbusem...	-75.00
TOTAL					-75.00
	<b>08/24/2023</b>	<b>Reliable Auto Glass</b>		<b>General Operating Funds</b>	
1-139...	08/15/2023		Windshield replacement	U38	-321.60
TOTAL					-321.60
	<b>08/24/2023</b>	<b>Susan Mahoney</b>		<b>General Operating Funds</b>	
8/21/23	08/24/2023			52580 Commision Reimbusem...	-75.00
TOTAL					-75.00
	<b>08/24/2023</b>	<b>David Taussig &amp; Ass...</b>		<b>General Operating Funds</b>	
23061...	08/24/2023		2307130	52360 Parcel Tax Consultant	-2,483.59
			2306176	52360 Parcel Tax Consultant	-2,483.59
TOTAL					-4,967.18

**Penryn Fire General  
Check Detail  
August 19 through September 15, 2023**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
	<b>08/30/2023</b>	<b>AT&amp;T Inc.</b>		<b>General Operating Funds</b>	
20351...	08/30/2023			52040 Communication Services	-95.19
TOTAL					-95.19
	<b>08/30/2023</b>	<b>Inland Business Syst...</b>		<b>General Operating Funds</b>	
3598594	08/30/2023			52330 Office Supplies	-35.38
TOTAL					-35.38
	<b>08/30/2023</b>	<b>Kaiser Foundation He...</b>		<b>General Operating Funds</b>	
51478...	08/30/2023			51310 Employee Group Insurance	-2,908.67
TOTAL					-2,908.67
	<b>08/30/2023</b>	<b>US Bank</b>		<b>General Operating Funds</b>	
80923	08/30/2023		Station supplies	52330 Supplies-Equipment	-276.04
			PCWA, PG&E	52800 Utilities	-1,122.11
			Muffler hole	B38	-45.00
TOTAL					-1,443.15
	<b>08/31/2023</b>	<b>CalPERS Financial re...</b>		<b>General Operating Funds</b>	
8/31/2...	08/31/2023		To balance survivor be...	52260 Miscellaneous	-25.56
TOTAL					-25.56



## PENRYN FIRE PROTECTION DISTRICT

### STAFF REPORT

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

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#### Background

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

#### Discussion

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

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

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

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

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

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

#### Fiscal Impact

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

#### Recommendation

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



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

**RESOLUTION NO. 2023-08**

**A RESOLUTION AMENDING THE OPERATING BUDGET FOR FISCAL YEAR 2022-2023 TO  
REFLECT CHANGES IN REVENUES AND EXPENSES AND TO DIRECT THE  
PLACER COUNTY AUDITOR-CONTROLLER TO UPDATE THE BUDGET**

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

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

**NOW THEREFORE BE IT RESOLVED,** that the Board of Directors of the Penryn Fire Protection District authorize and direct the Placer County Auditor-Controller to make the necessary amendments to the operating budget for Fiscal Year 2023-2024.

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

AYES

NOES:

ABSENT:

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Cheryl Hotaling, Chairperson

ATTEST:

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Susan Mahoney, District Secretary



## Penryn Fire Protection District Final Operating Budget FY 23-24 Draft

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

## Penryn Fire Protection District Final Operating Budget FY 23-24 Draft

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

Penryn Fire Protection District  
**Final Mitigation Budget FY 23-24 Draft**

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