



# PENRYN FIRE PROTECTION DISTRICT

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

**Monday, February 20, 2023 Regular Meeting**

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

**This is an in-person meeting. The meeting is *also* available by teleconference.**

**To join the meeting dial in using your phone.**

United States: [+1 \(408\) 650-3123](tel:+14086503123) Access Code: 529-542-005

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:** January 15, 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. Fire Chief Monthly Report
- C. Fire Marshal Monthly Report
- D. Battalion Chief(s)
- E. Director Committee Reports
  - 1) Personnel Committee
  - 2) Finance and Administrative Contract Oversight
  - 3) Ad hoc Committee for future cooperation with other fire departments
- F. Board Discussion on the Capital Equipment Replacement plan
- G. Board Discussion on a Fire Facilities Study and Impact Fee Schedule

#### **9. ACTION ITEMS**

- A. Consider and approve the updated Strategic Plan 2019-2024.
- B. Consider and approve SCI Consulting Group's 3-year agreement for providing Levy Administration Services for Measures A and C.

#### **MEETING ADJOURNMENT**

**Next regular meeting: Monday, March 20, 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: January 16, 2023

- 1. Call the meeting to order and Roll Call:** Chair Hotaling called the meeting to order at 6:30pm. Directors in attendance: Larry Shields, Danielle Hardesty, Cheryl Hotaling, Susan Mahoney and Randy Neifer.  
Staff in attendance: Fire Chief Ian Gow, Fire Marshal Mark D'Ambrogi and Battalion Chief Pat Nelson.
- 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 Mahoney seconded the motion that passed unanimously.
- 4. Approval of Minutes:** Director Neifer moved to approve the minutes for the regular meeting on December 19, 2022. Director Shields seconded the motion that passed unanimously.
- 5. Financial Report & Bill Approval:** Director Neifer moved to approve the financial report and expenses. Director Shields seconded the motion that passed unanimously.
- 6. Correspondence:**
  - Motion Pro has to suspend the participation with Penryn Fire. Motion Pro will re-evaluate at a later date.
  - Newcastle Fire Station 41 Dedication is tomorrow at 1pm. Open House will be held on Sunday.
  - Director Hardesty requested to see JOA report for Penryn employees at other Districts.
  - MAC Meeting on the 23<sup>rd</sup>. The winery will not be on the agenda.
- 7. Public Comment:** If Department needs any chainsaw training, local residence with trees down offered property use.
- 8. Informational/Non-Action Items:**
  - A. Nevada County Professional Firefighters, Local 3800 (Local 3800):** Preparing for negotiations, current contract is through June 30<sup>th</sup> 2023.
  - B. Fire Chief's Ian Gow Monthly Report:**
    1. Newcastle Fire Station 41 Dedication is tomorrow at 1pm.
    2. Placer Hills held a Captain's Test with 5 internal candidates and 2 from the JOA.
    3. Submitted grant applications to SSV for EMS Equipment to include Lucas Devices and additional EMS equipment.
    4. Property across the street is for sale and will be looked into.
    5. Districts upstaffed for weather events through OES Pre-position funding.
  - C. Fire Marshal Mark D'Ambrogi's Monthly Report:**
    1. One plan for single family dwelling, one hydro, 2 propane inspections and one commercial tenant improvement.

**D. Battalion Chief Pat Nelson's report:**

1. 64 calls for service last month. Gave mutual aid six times and received mutual aid once.
2. Working with staff on winter plans for general maintenance on vehicles and fire stations.

**E. Director Committee Reports**

1. **Personnel Committee:** Start work on negotiations.
2. **Administrative Contract & Finance Oversight Committee:** No report.
3. **Ad hoc committee for Future Cooperation with other Fire Departments:** On hold.

**F. Board review of the updated Strategic Plan 2019-2024:** Board reviewed and discussed recommendations. Updated document will be brought back to the Board for adoption.

**G. Board review of the draft Capital Expense Plan:** Board reviewed and discussed recommendations in order to approve a replacement schedule. The Finance Committee will meet with Admin and Command Staff and bring a final Capital Expense plan back to the board for adoption.

**H. Board discussion on the Deferred Compensation contribution for FY 2021/2022:** Deferred Comp was funded in the past because Penryn was not enrolled in CalPers. Director Mahoney asked the Board to consider funding deferred comp for the final year prior to CalPers enrollment. Item given to the Personnel Committee to bring back to the Board.

**9. Action Items**

**A. Consider and approve the District's Audit for Fiscal Year 21-22 prepared by Smith and Newell, CPAs:** Director Neifer moved to approve the District's Audit for Fiscal Year 21-22 prepared by Smith and Newell, CPAs as presented. Director Mahoney seconded the motion that passed unanimously.

**There being no further business, the meeting was adjourned at 7:23 p.m.**

**Next Board Meeting: Monday, January 16, 2023 6:30 PM - 8:00 PM (PST)**

Respectfully submitted,



Gillian Lofrano, Recording Secretary

**Penryn Fire Protection District  
FY 2022-2023 through January 2023  
OPERATING FUND**

<b>ASSETS</b>		
Cash		1,134,495.21
Total Assets		1,134,495.21
 <b>LIABILITIES</b>		
Other payables		-
Payroll payables		28,932.21
Compensated Absences		-
Total Liabilities		28,932.21
 <b>FUND BALANCE</b>		
Beginning Balance		1,029,026.33
Revenues		750,980.92
Expenses		(674,444.25)
Ending Balance		1,105,563.00
Total Liabilities and Fund Balance		1,134,495.21

**Penryn Fire Protection District  
FY 2022-2023 through January 2023  
MITIGATION FUND**

<b>ASSETS</b>		
Cash		763,099.70
Total Assets		763,099.70
 <b>LIABILITIES</b>		
Payables		-
Total Liabilities		-
 <b>FUND BALANCE</b>		
Beginning Balance - Unrestricted		459,023.93
Beginning Balance - Capital		300,000.00
Revenues		55,295.87
Expenses		51,220.10
Ending Balance - Unrestricted		463,099.70
Ending Balance - Capital		300,000.00
Total Liabilities and Fund Balance		763,099.70

Trial Balance - Composite

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2023 - Jan

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	1,218,867.14	97,738.28	182,110.21	1,134,495.21
10099:Cash - Conversion	0.00	31,072.95	31,072.95	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	12,646.07	0.00	0.00	12,646.07
20020:Vouchers Payable	(3,090.92)	41,329.68	38,238.76	0.00
20030:Vouchers DD Payable	0.00	0.00	0.00	0.00
20180:Salaries & Benefits Payable	(26,543.48)	56,606.55	53,195.56	(23,132.49)
20240:Payroll Liabilities	(5,412.00)	0.00	387.72	(5,799.72)
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	(413,731.30)	0.00	0.00	(413,731.30)
40010:Taxes - Current Secured Property	(297,226.01)	0.00	0.00	(297,226.01)
40020:Taxes - Property Tax Impounds	(51.51)	0.00	0.00	(51.51)
40040:Taxes - Railroad Unitary Property	(339.18)	0.00	0.00	(339.18)
40050:Taxes - Unitary and Op Non-Unitary Property	(6,270.96)	0.00	124.53	(6,395.49)
40060:Taxes - Current Unsecured Property	(11,436.34)	0.00	0.00	(11,436.34)
40100:Taxes - Current Supplemental Property	(9,226.33)	0.00	0.00	(9,226.33)
40110:Taxes - Delinquent Supplemental Property	(28.93)	0.00	0.00	(28.93)
40180:Other Taxes	(62,731.74)	0.00	0.00	(62,731.74)
42010:Investment Income	(4,981.77)	0.00	2,255.24	(7,237.01)
44350:State Homeowners Property Tax Relief	(477.63)	0.00	1,114.46	(1,592.09)
46030:Direct Charges	(249,608.16)	0.00	0.00	(249,608.16)
46070:Legal Services	(3,214.22)	0.00	0.00	(3,214.22)
46090:Planning and Engineering Services	(4,631.85)	0.00	125.00	(4,756.85)
46360:Other Fees and Charges	(63,186.67)	0.00	0.00	(63,186.67)
48030:Miscellaneous	(24,582.10)	0.00	9,368.29	(33,950.39)
51010:Salaries and Wages	199,039.35	34,784.52	0.00	233,823.87
51040:Overtime and Call Back	123,107.83	12,790.76	0.00	135,898.59
51110:Other Payroll	4,250.00	0.00	0.00	4,250.00
51210:Retirement	27,066.35	4,594.62	0.00	31,660.97
51220:Payroll Tax	6,439.11	1,025.66	0.00	7,464.77
51310:Employee Group Insurance	18,018.16	2,908.67	0.00	20,926.83
51360:Workers Comp Insurance	19,876.00	19,876.00	0.00	39,752.00
51370:Comp for Absence - Illness	24,591.72	0.00	0.00	24,591.72
52030:Clothing and Personal	3,358.90	1,803.17	0.00	5,162.07
52040:Communication Services Expense	1,873.02	852.24	0.00	2,725.26
52160:Maintenance	9,145.84	4,842.67	0.00	13,988.51
52170:Fuels & Lubricants	7,397.75	0.00	0.00	7,397.75
52180:Materials - Buildings & Improvements	428.07	206.88	0.00	634.95
52260:Misc Expense	226.00	113.00	0.00	339.00
52330:Other Supplies	6,462.16	5,993.34	94.53	12,360.97

Trial Balance - Composite

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
52360:Professional and Special Services - General	104,370.53	0.00	0.00	104,370.53
52390:Professional and Special Services - County	7,767.34	0.00	0.00	7,767.34
52490:Special Contributions	(75.00)	0.00	0.00	(75.00)
52510:Commissioner's Fees	1,200.00	225.00	0.00	1,425.00
52580:Special Department Expense	13,101.96	0.00	0.00	13,101.96
52800:Utilities	5,492.31	1,323.26	0.00	6,815.57
53190:Taxes and Assessments	61.59	0.00	0.00	61.59
59998:Labor Hours Debit (PAS: 9111)	13,037.00	1,752.50	0.00	14,789.50
59999:Labor Hours Credit (PAS: 9101)	(13,037.00)	(1,752.50)	0.00	(14,789.50)
<b>Total</b>	<b>0.00</b>	<b>318,087.25</b>	<b>318,087.25</b>	<b>0.00</b>

Placer Special Districts Budget to Actuals

Company: CO500 Penryn Fire  
 Budget Structure: Special District Budget - Detail Level  
 Period: FY2023 - Jan  
 Time Period: Current Period YTD  
 Cost Center(s): CC81000 Penryn Fire District  
 Ignore Commitments: No  
 Fund(s): FD32807 Penryn Fire  
 Program: PG810000 Penryn Fire

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	(1,246,310.00)	0	0	(501,372.76)	(\$744,937.24)	40.23%
40010:Taxes - Current Secured Property	(540,303.00)	0	0	(297,226.01)	(\$243,076.99)	55.01%
40020:Taxes - Property Tax Impounds	0	0	0	(51.51)	\$51.51	0.00%
40040:Taxes - Railroad Unitary Property	(617.00)	0	0	(339.18)	(\$277.82)	54.97%
40050:Taxes - Unitary and Op Non-Unitary Property	(11,402.00)	0	0	(6,395.49)	(\$5,006.51)	56.09%
40060:Taxes - Current Unsecured Property	(11,574.00)	0	0	(11,436.34)	(\$137.66)	98.81%
40100:Taxes - Current Supplemental Property	(14,150.00)	0	0	(9,226.33)	(\$4,923.67)	65.20%
40110:Taxes - Delinquent Supplemental Property	0	0	0	(28.93)	\$28.93	0.00%
40180:Other Taxes	(112,209.00)	0	0	(62,731.74)	(\$49,477.26)	55.91%
42010:Investment Income	(5,000.00)	0	0	(7,237.01)	\$2,237.01	144.74%
44040:State Match	(1,884.00)	0	0	0	(\$1,884.00)	0.00%
44350:State Homeowners Property Tax Relief	(3,121.00)	0	0	(1,592.09)	(\$1,528.91)	51.01%
46030:Direct Charges	(449,050.00)	0	0	0	(\$449,050.00)	0.00%
46070:Legal Services	0	0	0	(3,214.22)	\$3,214.22	0.00%
46090:Planning and Engineering Services	(5,000.00)	0	0	(4,756.85)	(\$243.15)	95.14%
46360:Other Fees and Charges	(80,000.00)	0	0	(63,186.67)	(\$16,813.33)	78.98%
48030:Miscellaneous	(12,000.00)	0	0	(33,950.39)	\$21,950.39	282.92%
Total Expenses	1,203,074.00	0	0	669,918.09	\$533,155.91	55.68%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses ( Non Capital Assets )	1,203,074.00	0	0	669,918.09	\$533,155.91	55.68%
51010:Salaries and Wages	479,000.00	0	0	233,823.87	\$245,176.13	48.82%
51040:Overtime and Call Back	170,000.00	0	0	135,898.59	\$34,101.41	79.94%
51110:Other Payroll	0	0	0	4,250.00	(\$4,250.00)	0.00%
51210:Retirement	61,200.00	0	0	31,660.97	\$29,539.03	51.73%
51220:Payroll Tax	19,795.00	0	0	7,464.77	\$12,330.23	37.71%

Placer Special Districts Budget to Actuals

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
51310:Employee Group Insurance	35,000.00	0	0	20,926.83	\$14,073.17	59.79%
51360:Workers Comp Insurance	77,600.00	0	0	39,752.00	\$37,848.00	51.23%
51370:Comp for Absence - Illness	0	0	0	24,591.72	(\$24,591.72)	0.00%
52030:Clothing and Personal	7,200.00	0	0	5,162.07	\$2,037.93	71.70%
52040:Communication Services Expense	4,500.00	0	0	2,725.26	\$1,774.74	60.56%
52080:Insurance	15,000.00	0	0	0	\$15,000.00	0.00%
52160:Maintenance	21,000.00	0	0	13,988.51	\$7,011.49	66.61%
52170:Fuels & Lubricants	20,000.00	0	0	7,397.75	\$12,602.25	36.99%
52180:Materials - Buildings & Improvements	5,000.00	0	0	634.95	\$4,365.05	12.70%
52240:Professional / Membership Dues	1,500.00	0	0	0	\$1,500.00	0.00%
52260:Misc Expense	2,500.00	0	0	339.00	\$2,161.00	13.56%
52320:Printing	500.00	0	0	0	\$500.00	0.00%
52330:Other Supplies	30,000.00	0	0	12,360.97	\$17,639.03	41.20%
52360:Professional and Special Services - General	192,519.00	0	0	99,888.27	\$92,630.73	51.88%
52370:Professional and Special Services - Legal	9,950.00	0	0	0	\$9,950.00	0.00%
52390:Professional and Special Services - County	19,250.00	0	0	7,767.34	\$11,482.66	40.35%
52490:Special Contributions	0	0	0	(75.00)	\$75.00	0.00%
52510:Commissioner's Fees	4,500.00	0	0	1,425.00	\$3,075.00	31.67%
52580:Special Department Expense	9,300.00	0	0	13,101.96	(\$3,801.96)	140.88%
52785:Training / Education	7,200.00	0	0	0	\$7,200.00	0.00%
52800:Utilities	10,500.00	0	0	6,815.57	\$3,684.43	64.91%
53190:Taxes and Assessments	60.00	0	0	17.69	\$42.31	29.48%
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: FY2023 - Jan  
 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
		2023-01	2022-01		
<b>Income</b>					
Charges for Services	125	320,766	276,413	(276,288.04)	(100.0%)
Taxes	125	387,436	359,454	(359,329.70)	(100.0%)
Intergovernmental Revenue	1,114	1,592	1,626	(512.03)	(31.5%)
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	9,368	33,950	417	8,951.38	2,147.1%
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	2,255	7,237	925	1,330.62	143.9%
<b>Total Revenue</b>	<b>12,988</b>	<b>750,981</b>	<b>638,835</b>	<b>625,847.77</b>	<b>(98.0%)</b>
<b>Expenses</b>					
Salaries & Employee Benefits	75,980	498,369	370,663	(294,682.75)	(79.5%)
Services and Supplies	15,265	176,014	235,017	(219,751.52)	(93.5%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	62	60	(59.79)	(100.0%)
Capital Asset Transfer (Out)	0	0	0	0.00	0.0%
Other Financing Uses	0	0	0	0.00	0.0%
Imprest Cash Clearing Category	0	0	0	0.00	0.0%
Appropriation for Contingencies Category	0	0	0	0.00	0.0%
Cost Allocation Category	0	0	0	0.00	0.0%
<b>Total Operating Expenses</b>	<b>91,245</b>	<b>674,444</b>	<b>605,739</b>	<b>(514,494.06)</b>	<b>(84.9%)</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>78,258</b>	<b>(76,537)</b>	<b>(33,096)</b>	<b>111,353.71</b>	<b>(336.5%)</b>

Placer Special Districts Budget to Actuals

Company: CO500 Penryn Fire  
 Budget Structure: Special District Budget - Detail Level  
 Period: FY2023 - Jan  
 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	(249,608.16)	\$249,608.16	0.00%
46030:Direct Charges	0	0	0	(249,608.16)	\$249,608.16	0.00%
Total Expenses	0	0	0	4,526.16	(\$4,526.16)	0.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses ( Non Capital Assets )	0	0	0	4,526.16	(\$4,526.16)	0.00%
52360:Professional and Special Services - General	0	0	0	4,482.26	(\$4,482.26)	0.00%
53190:Taxes and Assessments	0	0	0	43.90	(\$43.90)	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

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Company: CO500 Penryn Fire  
 Ledger: Actuals  
 Time Period: Current Period  
 Period: FY2023 - Jan  
 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	795,108.35	6,145.80	51,220.10	750,034.05
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	51,220.10	51,220.10	0.00
30120:Unassigned Fund Balance	(243,130.08)	0.00	0.00	(243,130.08)
30121:Fiduciary Net Position	(215,893.85)	0.00	0.00	(215,893.85)
30210:Assigned Fund Balance	(300,000.00)	0.00	0.00	(300,000.00)
42010:Investment Income	(4,332.88)	0.00	1,511.34	(5,844.22)
46440:Mitigation Fees	(41,140.23)	0.00	4,634.46	(45,774.69)
48030:Miscellaneous	(3,676.96)	0.00	0.00	(3,676.96)
53040:Lease Purchase Principal	0.00	31,231.43	0.00	31,231.43
53080:Lease Purchase Interest	0.00	19,988.67	0.00	19,988.67
<b>Total</b>	<b>0.00</b>	<b>108,586.00</b>	<b>108,586.00</b>	<b>0.00</b>

Placer Special Districts Budget to Actuals

Company: CO500 Penryn Fire  
 Budget Structure: Special District Budget - Detail Level  
 Period: FY2023 - Jan  
 Time Period: Current Period YTD  
 Cost Center(s): CC81001 Penryn Fire District Development Fees  
 Ignore Commitments: No  
 Fund(s): FD32808 Penryn Fire Development Fees  
 Program: PG810001 Penryn Fire Development Fees

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	(51,221.00)	0	0	(55,295.87)	\$4,074.87	107.96%
42010:Investment Income	(3,000.00)	0	0	(5,844.22)	\$2,844.22	194.81%
46440:Mitigation Fees	(38,221.00)	0	0	(45,774.69)	\$7,553.69	119.76%
48030:Miscellaneous	(10,000.00)	0	0	(3,676.96)	(\$6,323.04)	36.77%
Total Expenses	51,221.00	0	0	51,220.10	\$0.90	100.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses ( Non Capital Assets )	51,221.00	0	0	51,220.10	\$0.90	100.00%
53040:Lease Purchase Principal	29,858.00	0	0	31,231.43	(\$1,373.43)	104.60%
53080:Lease Purchase Interest	21,363.00	0	0	19,988.67	\$1,374.33	93.57%
Facilities and Administration Cost Revenue and Expense	0	0	0	0	0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0	0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0	0.00	0.00%

Placer Income Statement

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Company: CO500 Penryn Fire  
Ledger: Actuals  
Period: FY2023 - Jan  
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
		2023-01	2022-01		
<b>Income</b>					
Charges for Services	4,634	45,775	333,689	(329,054.18)	(98.6%)
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	3,677	(158,129)	158,128.56	(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	1,511	5,844	811	700.56	86.4%
<b>Total Revenue</b>	<b>6,146</b>	<b>55,296</b>	<b>176,371</b>	<b>170,225.06</b>	<b>(96.5%)</b>
<b>Expenses</b>					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	0	0	0	0.00	0.0%
Capital Asset Expenses	0	0	73,220	(73,220.10)	(100.0%)
Other Charges	51,220	51,220	0	51,220.10	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>51,220</b>	<b>51,220</b>	<b>73,220</b>	<b>(22,000.00)</b>	<b>(30.0%)</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>45,074</b>	<b>(4,076)</b>	<b>(103,151)</b>	<b>148,225.06</b>	<b>(143.7%)</b>



# Penryn Fire District General Operating Check Detail

January 12 through February 17, 2023

Num	Date	Name	Account	Paid Amount
	<b>01/25/2023</b>	<b>Active 911</b>	<b>General Operating Funds</b>	
454267	01/25/2023		52040 Communication Services	-150.00
TOTAL				-150.00
	<b>01/25/2023</b>	<b>Advantage Gear</b>	<b>General Operating Funds</b>	
58814...	01/25/2023		52030 Clothing and Personal	-655.76
			52030 Clothing and Personal	-256.27
			52030 Clothing and Personal	-891.14
TOTAL				-1,803.17
	<b>01/25/2023</b>	<b>AT&amp;T Inc.</b>	<b>General Operating Funds</b>	
19328...	01/25/2023		52040 Communication Services	-186.98
TOTAL				-186.98
	<b>01/25/2023</b>	<b>AT&amp;T Mobility</b>	<b>General Operating Funds</b>	
12262...	01/25/2023		52040 Communication Services	-160.96
TOTAL				-160.96
	<b>01/25/2023</b>	<b>Danielle Hardesty</b>	<b>General Operating Funds</b>	
1/16/2...	01/25/2023		52580 Commision Reimburse...	-75.00
TOTAL				-75.00
	<b>01/25/2023</b>	<b>Inland Business Syst...</b>	<b>General Operating Funds</b>	
31026...	01/25/2023		52330 Office Supplies	-65.69
TOTAL				-65.69
	<b>01/25/2023</b>	<b>Life Assist Inc.</b>	<b>General Operating Funds</b>	
12845...	01/25/2023		52330 Supplies-Equipment	-29.50
			52330 Supplies-Equipment	-402.01
			52330 Supplies-Equipment	-622.05
TOTAL				-1,053.56
	<b>01/25/2023</b>	<b>Napa Auto Parts</b>	<b>General Operating Funds</b>	
12/20/...	01/25/2023		Parts and supplies	-193.87
TOTAL				-193.87
	<b>01/25/2023</b>	<b>Pacific Gas &amp; Electric</b>	<b>General Operating Funds</b>	
1132023	01/25/2023		52800 Utilities	-1,206.62
TOTAL				-1,206.62
	<b>01/25/2023</b>	<b>Randy Neifer</b>	<b>General Operating Funds</b>	



**Penryn Fire District General Operating  
Check Detail  
January 12 through February 17, 2023**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
1/16/2...	01/25/2023		52580 Commision Reimbursem...	-75.00
TOTAL				-75.00
	<b>01/25/2023</b>	<b>Recology Auburn Pla...</b>	<b>General Operating Funds</b>	
69752...	01/25/2023		52800 Utilities	-206.88
TOTAL				-206.88
	<b>01/25/2023</b>	<b>South Placer MUD</b>	<b>General Operating Funds</b>	
120122	01/25/2023		52800 Utilities	-116.64
TOTAL				-116.64
	<b>01/25/2023</b>	<b>Susan Mahoney</b>	<b>General Operating Funds</b>	
1/16/2...	01/25/2023		52580 Commision Reimbursem...	-75.00
TOTAL				-75.00
	<b>01/25/2023</b>	<b>US Bank</b>	<b>General Operating Funds</b>	
1923	01/25/2023		52330 Supplies-Equipment	-4,054.22
TOTAL				-4,054.22
	<b>01/25/2023</b>	<b>Wavedivision</b>	<b>General Operating Funds</b>	
9923	01/25/2023		52040 Communication Services	-193.34
TOTAL				-193.34
	<b>02/17/2023</b>	<b>Anderson's Sierra Pipe</b>	<b>General Operating Funds</b>	
2301-...	02/14/2023		E-38	-26.38
TOTAL				-26.38
	<b>02/17/2023</b>	<b>Dawson Oil Co.</b>	<b>General Operating Funds</b>	
621204	02/14/2023		52170 Fuel	-1,037.59
TOTAL				-1,037.59
	<b>02/17/2023</b>	<b>ISU Insurance Services</b>	<b>General Operating Funds</b>	
14771	02/14/2023		52080 Insurance Liability	-8,366.00
TOTAL				-8,366.00
	<b>02/17/2023</b>	<b>Kaiser Foundation He...</b>	<b>General Operating Funds</b>	
51478...	02/14/2023		51310 Employee Group Insurance	-2,908.67
TOTAL				-2,908.67
	<b>02/17/2023</b>	<b>Loomis Ace Hardware</b>	<b>General Operating Funds</b>	

## Penryn Fire District General Operating Check Detail

January 12 through February 17, 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
3137/1	02/14/2023		52330 Supplies-Equipment	-51.58
<b>TOTAL</b>				-51.58
	<b>02/17/2023</b>	<b>Placer County Water ...</b>	<b>General Operating Funds</b>	
1312023	02/14/2023		52800 Utilities	-116.56
<b>TOTAL</b>				-116.56
	<b>02/17/2023</b>	<b>Placer Hills Fire Distri...</b>	<b>General Operating Funds</b>	
2012023	02/14/2023		52360 Administration Contract	-39,163.75
			52330 Supplies-Equipment	-219.99
<b>TOTAL</b>				-39,383.74
	<b>02/17/2023</b>	<b>SCI Consulting Group</b>	<b>General Operating Funds</b>	
10616	02/14/2023		52360 Parcel Tax Consultant	-4,845.00
<b>TOTAL</b>				-4,845.00
	<b>02/17/2023</b>	<b>Target Solutions</b>	<b>General Operating Funds</b>	
66616	02/14/2023		52330 Office Supplies	-960.00
<b>TOTAL</b>				-960.00

PENRYN JOA STAFFING JULY - DECEMBER 2022

**NEWCASTLE JULY - SEPT 2022**

Last Name	Assignment	Start Date	End Date	Length	Hrly rate	Payrate	Subtotal	Taxes	WC	Total
Garrison	Engine 41	09/13/2022 08:00	09/14/2022 08:00	24	22.56	33.84	812.16	11.78	86.90	910.84
Garrison	Engine 41	09/14/2022 08:00	09/15/2022 08:00	24	22.56	33.84	812.16	11.78	86.90	910.84
Hodsdon	Engine 41	08/29/2022 08:00	08/30/2022 08:00	24	22.56	33.84	812.16	11.78	86.90	910.84
Paid 12/14/2022										2732.51

**NEWCASTLE OCT - DEC 2022**

Garrison	Engine 41	10/14/2022 08:00	10/15/2022 08:00	24	22.56	33.84	812.16	11.78	86.90	910.84
Hodsdon	Engine 41	12/04/2022 08:00	12/05/2022 08:00	24	22.56	33.84	812.16	11.78	86.90	910.84
Barsdale	Engine 41	12/16/2022 8:00	12/16/2022 17:00	9	24.90	37.35	336.15	4.87	35.97	376.99
Paid 2/10/2023										2198.67

**PLACER HILLS JULY-SEPT 2022**

Hodsdon	Engine 84	09/12/2022 08:00	09/13/2022 08:00	24	22.56	33.84	812.16	11.78	86.90	910.84
Hodsdon	Engine 84	09/23/2022 08:00	09/24/2022 08:00	24	22.56	33.84	812.16	11.78	86.90	910.84
Hodsdon	Engine 84	09/24/2022 08:00	09/25/2022 08:00	24	22.56	33.84	812.16	11.78	86.90	910.84
Gordon	Engine 86	08/15/2022 06:30	08/15/2022 18:00	11.5	24.90	37.35	429.53	6.23	45.96	481.71
Paid 11/22/2022										3214.22

**PLACER HILLS OCT-DEC 2022**

Keeler	Engine 84	10/29/2022 08:00	10/30/2022 08:00	24	22.56	33.84	812.16	11.78	86.90	910.84
Garrison	Engine 84	11/03/2022 08:00	11/04/2022 08:00	24	22.56	33.84	812.16	11.78	86.90	910.84
Paid 2/16/2023										1821.67

**FORESTHILL JULY - DEC 2022**

Gordon	Engine 90	08/20/2022 08:00	08/21/2022 08:00	24	24.90	37.35	896.40	13.00	95.91	1005.31
Keeler	Medic 88	08/13/2022 08:00	08/14/2022 08:00	24	22.56	33.84	812.16	11.78	86.90	910.84
Gordon	Medic 88	11/30/2022 08:00	12/01/2022 08:00	24	24.90	37.35	896.40	13.00	95.91	1005.31
Foresthill invoiced										2921.46

**JOA SHIFTS WORKED BY PENRYN STAFF JAN-MARCH 2023**

Keeler	Engine 86	01/10/2023 08:00	01/11/2023 08:00	24	22.56	33.84	812.16	11.78	86.90	910.84
Miller	Engine 84	01/22/2023 08:00	01/23/2023 08:00	24	24.90	37.35	896.40	13.00	95.91	1005.31

\* All Penryn shifts covered by Penryn staff.

PLACER HILLS AND PENRYN JOA 2021-2022

Last Name	Assignmen	Start Date	End Date	Length	Payrate	Subtotal	Taxes	Total
Burbank	Engine 38	12/17/2021 16:00	12/18/2021 08:00	16	29.76	476.16	6.90	483.06
Hodsdon	Engine 86	12/24/2021 08:00	12/25/2021 08:00	24	27.17	652.08	49.88	701.96
Garrison	Engine 86	05/26/2022 08:00	05/27/2022 08:00	24	31.68	760.32	58.16	818.48
Miller	Engine 84	04/03/2022 08:00	04/04/2022 08:00	24	34.97	839.16	64.20	903.36
								2423.80
Balance owed by Placer Hills to Penryn				Paid 1/13/23				1940.74

NEWCASTLE AND PENRYN JOA 2021-2022

Miller	Engine 41	12/28/2021 17:00	12/29/2021 08:00	15	30.32	454.80	34.79	489.59
								Paid 6/23/22

**Penryn Fire Protection District**  
**FY 2022-2023 through December 2022**  
**OPERATING FUND**

<b>ASSETS</b>		
Cash		1,218,867.14
Total Assets		1,218,867.14
 <b>LIABILITIES</b>		
Other payables		3,090.92
Payroll payables		31,955.48
Compensated Absences		
Total Liabilities		35,046.40
 <b>FUND BALANCE</b>		
Beginning Balance		1,029,026.33
Revenues		737,993.40
Expenses		(583,198.99)
Ending Balance		1,183,820.74
Total Liabilities and Fund Balance		1,218,867.14

**Penryn Fire Protection District**  
**FY 2022-2023 through December 22**  
**MITIGATION FUND**

<b>ASSETS</b>		
Cash		808,174.00
Total Assets		808,174.00
 <b>LIABILITIES</b>		
Payables		-
Total Liabilities		-
 <b>FUND BALANCE</b>		
Beginning Balance - Unrestricted		459,023.93
Beginning Balance - Capital		300,000.00
Revenues		49,150.07
Expenses		
Ending Balance - Unrestricted		508,174.00
Ending Balance - Capital		300,000.00
Total Liabilities and Fund Balance		808,174.00

Trial Balance - Composite

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2023 - Dec

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	693,446.01	722,117.25	196,696.12	1,218,867.14
10099:Cash - Conversion	0.00	9,092.43	9,092.43	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	12,646.07	0.00	0.00	12,646.07
20020:Vouchers Payable	0.00	9,431.22	12,522.14	(3,090.92)
20030:Vouchers DD Payable	0.00	0.00	0.00	0.00
20180:Salaries & Benefits Payable	(21,788.90)	74,129.13	78,883.71	(26,543.48)
20240:Payroll Liabilities	(4,830.42)	0.00	581.58	(5,412.00)
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	(413,731.30)	0.00	0.00	(413,731.30)
40010:Taxes - Current Secured Property	(63.68)	0.00	297,162.33	(297,226.01)
40020:Taxes - Property Tax Impounds	(51.51)	0.00	0.00	(51.51)
40040:Taxes - Railroad Unitary Property	0.00	0.00	339.18	(339.18)
40050:Taxes - Unitary and Op Non-Unitary Property	0.00	0.00	6,270.96	(6,270.96)
40060:Taxes - Current Unsecured Property	(11,436.34)	0.00	0.00	(11,436.34)
40100:Taxes - Current Supplemental Property	(211.36)	0.00	9,014.97	(9,226.33)
40110:Taxes - Delinquent Supplemental Property	(28.93)	0.00	0.00	(28.93)
40180:Other Taxes	(1,228.60)	0.00	61,503.14	(62,731.74)
42010:Investment Income	(3,235.01)	1.25	1,748.01	(4,981.77)
44350:State Homeowners Property Tax Relief	(477.63)	0.00	0.00	(477.63)
46030:Direct Charges	(3,083.68)	0.00	246,524.48	(249,608.16)
46070:Legal Services	(3,214.22)	0.00	0.00	(3,214.22)
46090:Planning and Engineering Services	(3,131.85)	0.00	1,500.00	(4,631.85)
46360:Other Fees and Charges	(63,186.67)	0.00	0.00	(63,186.67)
48030:Miscellaneous	(19,599.59)	0.00	4,982.51	(24,582.10)
51010:Salaries and Wages	153,720.81	45,318.54	0.00	199,039.35
51040:Overtime and Call Back	104,470.90	18,636.93	0.00	123,107.83
51110:Other Payroll	4,250.00	0.00	0.00	4,250.00
51210:Retirement	20,214.78	6,851.57	0.00	27,066.35
51220:Payroll Tax	5,175.56	1,263.55	0.00	6,439.11
51310:Employee Group Insurance	15,109.49	2,908.67	0.00	18,018.16
51360:Workers Comp Insurance	19,876.00	0.00	0.00	19,876.00
51370:Comp for Absence - Illness	17,778.60	6,813.12	0.00	24,591.72
52030:Clothing and Personal	3,358.90	0.00	0.00	3,358.90
52040:Communication Services Expense	1,685.38	187.64	0.00	1,873.02
52160:Maintenance	3,792.31	5,353.53	0.00	9,145.84
52170:Fuels & Lubricants	5,380.80	2,016.95	0.00	7,397.75
52180:Materials - Buildings & Improvements	428.07	0.00	0.00	428.07
52260:Misc Expense	226.00	0.00	0.00	226.00
52330:Other Supplies	5,580.48	881.68	0.00	6,462.16

Trial Balance - Composite

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Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
52360:Professional and Special Services - General	88,240.05	16,130.48	0.00	104,370.53
52390:Professional and Special Services - County	3,253.39	9,027.90	4,513.95	7,767.34
52490:Special Contributions	(75.00)	0.00	0.00	(75.00)
52510:Commissioner's Fees	750.00	450.00	0.00	1,200.00
52580:Special Department Expense	13,101.96	0.00	0.00	13,101.96
52800:Utilities	4,768.64	723.67	0.00	5,492.31
53190:Taxes and Assessments	61.59	0.00	0.00	61.59
59998:Labor Hours Debit (PAS: 9111)	10,434.00	2,603.00	0.00	13,037.00
59999:Labor Hours Credit (PAS: 9101)	(10,434.00)	(2,603.00)	0.00	(13,037.00)
<b>Total</b>	<b>0.00</b>	<b>931,335.51</b>	<b>931,335.51</b>	<b>0.00</b>

Placer Special Districts Budget to Actuals

Company: CO500 Penryn Fire  
 Budget Structure: Special District Budget - Detail Level  
 Period: FY2023 - Dec  
 Time Period: Current Period YTD  
 Cost Center(s): CC81000 Penryn Fire District  
 Ignore Commitments: No  
 Fund(s): FD32807 Penryn Fire  
 Program: PG810000 Penryn Fire

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	(1,246,310.00)	0	0	(488,385.24)	(\$757,924.76)	39.19%
40010:Taxes - Current Secured Property	(540,303.00)	0	0	(297,226.01)	(\$243,076.99)	55.01%
40020:Taxes - Property Tax Impounds	0	0	0	(51.51)	\$51.51	0.00%
40040:Taxes - Railroad Unitary Property	(617.00)	0	0	(339.18)	(\$277.82)	54.97%
40050:Taxes - Unitary and Op Non-Unitary Property	(11,402.00)	0	0	(6,270.96)	(\$5,131.04)	55.00%
40060:Taxes - Current Unsecured Property	(11,574.00)	0	0	(11,436.34)	(\$137.66)	98.81%
40100:Taxes - Current Supplemental Property	(14,150.00)	0	0	(9,226.33)	(\$4,923.67)	65.20%
40110:Taxes - Delinquent Supplemental Property	0	0	0	(28.93)	\$28.93	0.00%
40180:Other Taxes	(112,209.00)	0	0	(62,731.74)	(\$49,477.26)	55.91%
42010:Investment Income	(5,000.00)	0	0	(4,981.77)	(\$18.23)	99.64%
44040:State Match	(1,884.00)	0	0	0	(\$1,884.00)	0.00%
44350:State Homeowners Property Tax Relief	(3,121.00)	0	0	(477.63)	(\$2,643.37)	15.30%
46030:Direct Charges	(449,050.00)	0	0	0	(\$449,050.00)	0.00%
46070:Legal Services	0	0	0	(3,214.22)	\$3,214.22	0.00%
46090:Planning and Engineering Services	(5,000.00)	0	0	(4,631.85)	(\$368.15)	92.64%
46360:Other Fees and Charges	(80,000.00)	0	0	(63,186.67)	(\$16,813.33)	78.98%
48030:Miscellaneous	(12,000.00)	0	0	(24,582.10)	\$12,582.10	204.85%
Total Expenses	1,203,074.00	0	0	578,672.83	\$624,401.17	48.10%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses ( Non Capital Assets )	1,203,074.00	0	0	578,672.83	\$624,401.17	48.10%
51010:Salaries and Wages	479,000.00	0	0	199,039.35	\$279,960.65	41.55%
51040:Overtime and Call Back	170,000.00	0	0	123,107.83	\$46,892.17	72.42%
51110:Other Payroll	0	0	0	4,250.00	(\$4,250.00)	0.00%
51210:Retirement	61,200.00	0	0	27,066.35	\$34,133.65	44.23%
51220:Payroll Tax	19,795.00	0	0	6,439.11	\$13,355.89	32.53%



Placer Special Districts Budget to Actuals

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Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
51310:Employee Group Insurance	35,000.00	0	0	18,018.16	\$16,981.84	51.48%
51360:Workers Comp Insurance	77,600.00	0	0	19,876.00	\$57,724.00	25.61%
51370:Comp for Absence - Illness	0	0	0	24,591.72	(\$24,591.72)	0.00%
52030:Clothing and Personal	7,200.00	0	0	3,358.90	\$3,841.10	46.65%
52040:Communication Services Expense	4,500.00	0	0	1,873.02	\$2,626.98	41.62%
52080:Insurance	15,000.00	0	0	0	\$15,000.00	0.00%
52160:Maintenance	21,000.00	0	0	9,145.84	\$11,854.16	43.55%
52170:Fuels & Lubricants	20,000.00	0	0	7,397.75	\$12,602.25	36.99%
52180:Materials - Buildings & Improvements	5,000.00	0	0	428.07	\$4,571.93	8.56%
52240:Professional / Membership Dues	1,500.00	0	0	0	\$1,500.00	0.00%
52260:Misc Expense	2,500.00	0	0	226.00	\$2,274.00	9.04%
52320:Printing	500.00	0	0	0	\$500.00	0.00%
52330:Other Supplies	30,000.00	0	0	6,462.16	\$23,537.84	21.54%
52360:Professional and Special Services - General	192,519.00	0	0	99,888.27	\$92,630.73	51.88%
52370:Professional and Special Services - Legal	9,950.00	0	0	0	\$9,950.00	0.00%
52390:Professional and Special Services - County	19,250.00	0	0	7,767.34	\$11,482.66	40.35%
52490:Special Contributions	0	0	0	(75.00)	\$75.00	0.00%
52510:Commissioner's Fees	4,500.00	0	0	1,200.00	\$3,300.00	26.67%
52580:Special Department Expense	9,300.00	0	0	13,101.96	(\$3,801.96)	140.88%
52785:Training / Education	7,200.00	0	0	0	\$7,200.00	0.00%
52800:Utilities	10,500.00	0	0	5,492.31	\$5,007.69	52.31%
53190:Taxes and Assessments	60.00	0	0	17.69	\$42.31	29.48%
Facilities and Administration Cost Revenue and Expense	0	0	0	0	0.00	0.00%
42840:Facilities and Administration Cost Revenue	0	0	0	0	0.00	0.00%
52840:Facilities and Administrative Costs Expense	0	0	0	0	0.00	0.00%

Placer Income Statement

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01/15/2023

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Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2023 - Dec

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
		2022-12	2021-12		
<b>Income</b>					
Charges for Services	248,024	320,641	264,526	(16,501.49)	(6.2%)
Taxes	374,291	387,311	359,454	14,836.35	4.1%
Intergovernmental Revenue	0	478	488	(487.95)	(100.0%)
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	4,983	24,582	417	4,565.60	1,095.1%
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	1,747	4,982	716	1,030.38	143.8%
<b>Total Revenue</b>	<b>629,044</b>	<b>737,993</b>	<b>625,601</b>	<b>(3,442.89)</b>	<b>0.6%</b>
<b>Expenses</b>					
Salaries & Employee Benefits	81,792	422,389	309,403	(227,610.35)	(73.6%)
Services and Supplies	30,258	160,749	183,611	(153,352.92)	(83.5%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	62	60	(59.79)	(100.0%)
Capital Asset Transfer (Out)	0	0	0	0.00	0.0%
Other Financing Uses	0	0	0	0.00	0.0%
Imprest Cash Clearing Category	0	0	0	0.00	0.0%
Appropriation for Contingencies Category	0	0	0	0.00	0.0%
Cost Allocation Category	0	0	0	0.00	0.0%
<b>Total Operating Expenses</b>	<b>112,050</b>	<b>583,199</b>	<b>493,073</b>	<b>(381,023.06)</b>	<b>(77.3%)</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>(516,994)</b>	<b>(154,794)</b>	<b>(132,528)</b>	<b>(384,465.95)</b>	<b>290.1%</b>

Placer Special Districts Budget to Actuals

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Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2023 - Dec

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	(249,608.16)	\$249,608.16	0.00%
46030:Direct Charges	0	0	0	(249,608.16)	\$249,608.16	0.00%
Total Expenses	0	0	0	4,526.16	(\$4,526.16)	0.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses ( Non Capital Assets )	0	0	0	4,526.16	(\$4,526.16)	0.00%
52360:Professional and Special Services - General	0	0	0	4,482.26	(\$4,482.26)	0.00%
53190:Taxes and Assessments	0	0	0	43.90	(\$43.90)	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

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Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2023 - Dec

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	789,588.78	5,519.57	0.00	795,108.35
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
30120:Unassigned Fund Balance	(243,130.08)	0.00	0.00	(243,130.08)
30121:Fiduciary Net Position	(215,893.85)	0.00	0.00	(215,893.85)
30210:Assigned Fund Balance	(300,000.00)	0.00	0.00	(300,000.00)
42010:Investment Income	(3,039.23)	0.00	1,293.65	(4,332.88)
46440:Mitigation Fees	(36,914.31)	0.00	4,225.92	(41,140.23)
48030:Miscellaneous	(3,676.96)	0.00	0.00	(3,676.96)
<b>Total</b>	<b>0.00</b>	<b>5,519.57</b>	<b>5,519.57</b>	<b>0.00</b>

Placer Special Districts Budget to Actuals

Company: CO500 Penryn Fire  
 Budget Structure: Special District Budget - Detail Level  
 Period: FY2023 - Dec  
 Time Period: Current Period YTD  
 Cost Center(s): CC81001 Penryn Fire District Development Fees  
 Ignore Commitments: No  
 Fund(s): FD32808 Penryn Fire Development Fees  
 Program: PG810001 Penryn Fire Development Fees

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
Total Revenue	(51,221.00)	0	0	(49,150.07)	(\$2,070.93)	95.96%
42010:Investment Income	(3,000.00)	0	0	(4,332.88)	\$1,332.88	144.43%
46440:Mitigation Fees	(38,221.00)	0	0	(41,140.23)	\$2,919.23	107.64%
48030:Miscellaneous	(10,000.00)	0	0	(3,676.96)	(\$6,323.04)	36.77%
Total Expenses	51,221.00	0	0	0	\$51,221.00	0.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses ( Non Capital Assets )	51,221.00	0	0	0	\$51,221.00	0.00%
53040:Lease Purchase Principal	29,858.00	0	0	0	\$29,858.00	0.00%
53080:Lease Purchase Interest	21,363.00	0	0	0	\$21,363.00	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%

Placer Income Statement

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01/15/2023

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Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2023 - Dec

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
		2022-12	2021-12		
<b>Income</b>					
Charges for Services	4,226	41,140	333,689	(329,462.72)	(98.7%)
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	3,677	(158,129)	158,128.56	(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	1,294	4,333	653	640.62	98.1%
<b>Total Revenue</b>	<b>5,520</b>	<b>49,150</b>	<b>176,213</b>	<b>170,693.54</b>	<b>(96.9%)</b>
<b>Expenses</b>					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	0	0	0	0.00	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>0</b>	<b>0</b>	<b>0</b>	<b>0.00</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>(5,520)</b>	<b>(49,150)</b>	<b>(176,213)</b>	<b>170,693.54</b>	<b>(96.9%)</b>





**PENRYN FIRE PROTECTION DISTRICT  
APPARATUS CAPITAL REPLACEMENT SCHEDULE**

ID#	DESCRIPTION	YEAR	MAKE	YEAR PURCHASED	USEFUL LIFE	YEAR TO REPLACE	PURCHASE PRICE	INFLATION FACTOR	REPLACEMENT COST	ANNUAL CONTRIBUTION	CATCH-UP COSTS
R12-4177	Support	2012	Chevy Tahoe	2017		N/A	5,000		N/A	N/A	N/A
R13-3767	Command	2013	Ford	2013	15	2028	32,865	8.4%	110,198	7,347	73,465
R19-9928	Type 1	2019	Pierce	2019	15	2034	637,000	3.0%	992,425	66,162	264,647
R98-5194	Type 3	1998	Inter	1998	20	N/A	95,000	3.0%	N/A	N/A	N/A
R08-5840	Type 3	2008	Inter	2008	20	2028	265,000	3.5%	527,294	26,365	395,471
										<b>99,873</b>	<b>733,582</b>
										<i>Current set-aside</i>	300,000
										<i>Additional amount needed</i>	<b>433,582</b>

**INFLATION FACTOR AND ANNUAL CONTRIBUTION CALCULATIONS**

<b>Command Vehicle</b>				<b>Type 1</b>				<b>Type 3 2008</b>			
Year	Inflation	Repl Cost	Ann Contr	Year	Inflation	Repl Cost	Ann Contr	Year	Inflation	Repl Cost	Ann Contr
2014	2,761	35,626	7,347	2020	19,110	656,110	66,162	2009	9,275.00	274,275.00	26,365
2015	2,993	38,618	14,693	2021	19,683	675,793	132,323	2010	9,599.63	283,874.63	52,729
2016	3,244	41,862	22,040	2022	20,274	696,067	198,485	2011	9,935.61	293,810.24	79,094
2017	3,516	45,379	29,386	2023	20,882	716,949	264,647	2012	10,283.36	304,093.60	105,459
2018	3,812	49,190	36,733	2024	21,508	738,458	330,808	2013	10,643.28	314,736.87	131,824
2019	4,132	53,322	44,079	2025	22,154	760,611	396,970	2014	11,015.79	325,752.66	158,188
2020	4,479	57,801	51,426	2026	22,818	783,430	463,132	2015	11,401.34	337,154.00	184,553
2021	4,855	62,657	58,772	2027	23,503	806,933	529,293	2016	11,800.39	348,954.39	210,918
2022	5,263	67,920	66,119	2028	24,208	831,141	595,455	2017	12,213.40	361,167.80	237,282
2023	5,705	73,625	73,465	2029	24,934	856,075	661,617	2018	12,640.87	373,808.67	263,647
2024	6,185	79,810	80,812	2030	25,682	881,757	727,779	2019	13,083.30	386,891.98	290,012
2025	6,704	86,514	88,158	2031	26,453	908,210	793,940	2020	13,541.22	400,433.19	316,376
2026	7,267	93,781	95,505	2032	27,246	935,456	860,102	2021	14,015.16	414,448.36	342,741
2027	7,878	101,658	102,851	2033	28,064	963,520	926,264	2022	14,505.69	428,954.05	369,106
2028	8,539	110,198	110,198	2034	28,906	992,425	992,425	2023	15,013.39	443,967.44	395,471
								2024	15,538.86	459,506.30	421,835
								2025	16,082.72	475,589.02	448,200
								2026	16,645.62	492,234.64	474,565
								2027	17,228.21	509,462.85	500,929
								2028	17,831.20	527,294.05	527,294

Penryn Fire Protection District  
Strategic Plan  
2019-2024 (Revised December 2022)



Penryn Fire Protection District  
7206 Church Street  
Penryn, CA 95663  
[www.penrynfir.ca.gov](http://www.penrynfir.ca.gov)

# Penryn Fire Protection District

## Strategic Plan

### 2019-2024

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#### *Mission Statement*

*The Penryn Fire Protection District was formed with the goal of providing protection of lives and property to the residents and businesses of the District. This is accomplished through professional firefighting/emergency medical staff able to respond to all types of emergencies. In addition to emergency response, the District conducts enforcement of fire safety laws and public education to enhance fire prevention.*

*The District strives to provide to its residents and businesses the highest possible level of protection for lives and property in a cost effective and professional manner.*

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## **EXECUTIVE SUMMARY**

The stakeholders of the Penryn Fire Protection District (the “District”) include residents, businesses, staff and the Board of Directors (the “Board”). Through a series of public meetings, the Board adopted this Strategic Plan to guide policy decisions that will ensure continued outstanding fire and emergency services.

In December 2022, the District reviewed progress against the goals contained in the Strategic Plan and issued a report to the Board on progress to date. As part of this review, the Board and District staff revised this Strategic Plan. The revised Strategic Plan includes eight goals that focus on safety and delivery, recruitment and retention of staff, and maximization of revenues.

## **VISION**

To be an organization that effectively and reliably provides for the safety of our community:

- Striving for excellence in both emergency and non-emergency service delivery
- Operating in a responsible and cost-effective manner
- Ensuring a safe, healthy, and supportive work environment for our employees
- Developing partnerships and networks through active inter-agency and jurisdiction interfaces

## **DISTRICT PROFILE**

Located 30 miles east of Sacramento on Interstate 80, at the base of the Sierra foothills, at approximately 1000 feet above sea level, the District covers an area of 10.5 square miles, serving 1,164 homes, 63 businesses and a permanent population of nearly 6,000 residents. The District also serves a large area of Interstate 80 and the east & west bound Union Pacific rail lines and underground petroleum pipeline. The District typically responds to more than 500 calls each year; 60% of these calls are medical in nature with the remaining 40% being primarily fire type calls. Mutual aid agreements with neighboring jurisdictions and automatic aid provided per the Western Placer County Chiefs Plan are in place to provide an increased level of protection and to ensure the most efficient service to the community.

<b>Surrounding agencies that provide mutual aid to the Penryn Fire Protection District:</b>	
South Placer Fire	Newcastle Fire
City of Rocklin	Placer County Fire
City of Lincoln	Placer Hills
City of Auburn	City of Roseville

The community consists mainly of established single-family homes in a rural setting. Lot sizes range from 6,000 square feet to multiple acres with livestock and mandarin farming being prevalent. Light industry is scattered throughout the District. Residents take advantage of their proximity to nearby large metropolitan shopping and cultural centers.

The District's station is located in the center of Penryn at 7206 Church St. The station is staffed 24 hours a day by a minimum of two professional personnel. In 1995 the District implemented an Intern Firefighter Program. These interns must be at least 18 years of age and are able to live outside the District. These interns ride along with the paid staff on a 24-hour predetermined schedule, adding to the personnel on our first out apparatus. Among the District's paid and intern staff are members who are specialized in particular areas. Some of these areas include: Incident Command System, Apparatus Driver Operator, Hazardous Materials, Swift Water Rescue, Advanced Rescue Systems, Fire Prevention, and Training & Safety.

The Farm Bureau founded the District on September 1, 1924. Arthur Flint served as the first Fire Chief of the volunteer group. In the early 1970's Placer County provided the first paid firefighters in the region through an agreement with the California Division of Forestry staffing the Penryn Station. In 1985 this agreement was dissolved. Concerned about losing its paid coverage, the Loomis, Newcastle & Penryn Fire Districts joined together to form the Tri District Fire through a Joint Powers Authority.

On March 1, 1991 the Tri District was dissolved when the Loomis Fire District separated from the group. At this time the Penryn Fire District established its first paid staff program. The District continues to provide services to the community through its paid and intern firefighter staff. At the inception of this Strategic Plan, Mitch Higgins was the District's Chief and had been with the District for 30 years. In addition to his Chief duties, he served as the Cal OES Operational Area Coordinator for Placer County. Chief Higgins resigned in July 2020. The District hired an Interim Fire Chief in January 2021. In June 2021, a contract was initiated with Placer Hills Fire Protection District for administrative services, Command Staff and Fire Chief Support services; this contract runs through fiscal year 23/24, at which time it will be reevaluated. The District is governed by a five-member Board of Directors elected at-large.

As an active member of the community, the District provides educational tours of the station, provides speakers when requested, gives an annual Achievement Award to local schools, and assists the Firefighter Association with activities such as the annual boot drive.

## **CORE COMPETENCIES**

The following are the District's core competencies:

- Emergency response – basic life support/optional skills Emergency Medical Services (EMS), fire suppression, and all hazards response
- Emergency preparedness – natural and man-made disasters
- Risk management – fire prevention, hazards risk mitigation, public education, and community links
- Code enforcement and fire cause determination
- Training opportunities for staff
- Partnerships with other agencies - reputation for reliability when assisting neighboring agencies

## GOALS

The stakeholders of the District believe the following goals are consistent with the mission to provide the highest level of protection for lives and property:

**Goal #1** *Maintain or improve response times.* Current response times are 5-8 minutes which is above the state average of 12 minutes. The District will continue to improve response times by using technology as a tool for mapping and continuing the implementation of our driveway access and visible address program.

The average response times, by calendar year, are provided below:

Year	Average Response Times (Dispatched to Arrive on Scene)
2021-2022	6.13
2020-2021	6.46
2019-2020	6.05

**Goal #2** *Expand the Basic Life Support/Optional Skills EMS delivery to Advanced Life Support delivery.* To meet this goal, the District will need to move from 2/0 staffing (2 staff on the engine and 1 officer on duty) to 3/0 staffing with the third person being a paramedic. Current budget projections indicate that this goal can only be met with increased development (growth) within the District's current boundaries. Alternatively, a merger with a neighboring fire agency may provide the budgetary means for the District to expand from a BLS to an ALS service level.

**Goal #3** *Provide the safest possible environment for our firefighters.* Safety for the interns and staff is the number one priority for the District. In addition to allocating operating funds annually to purchase and maintain safety equipment, the District will actively seek safety related grants.

**Goal #4** *Implement a salary and benefit structure that is within 5% of surrounding Placer County fire protection agencies.* Maintaining a competitive salary and benefit structure is key to attracting and retaining outstanding staff.

**Goal #5** *Create a vehicle replacement program.* The District has recently replaced its 1993 Type I engine and is currently working on securing funding for replacement of its Type III engine. Funding for the vehicle replacement program will be addressed as part of the annual budget process.

**Goal #6** *Consolidate services with neighboring fire protection agencies when economically feasible and in the best interest of our residents.* The District understands the economies of scale that can be achieved by consolidating with a neighboring fire protection agency. In discussions with neighboring fire agencies, it was determined that the District needs to



generate additional revenue to make a merger with any agency cost neutral. The District understands that growth and annual increases to the voter approved Measure A annual property tax assessment may, in time, provide revenue needed to make the District a fiscally cost-neutral addition to a larger agency. Alternatively, additional funding may be needed from Placer County to enable the merger of the District agency cost neutral.

**Goal #7**      *Maximize available revenue sources.* The District will work with the development community to provide plan review and approval quickly and efficiently. The District's fees will be reviewed annually to ensure full cost recovery of these services. The voter approved Measure A tax assessment will be reviewed annually and may be increased up to 4% annually to meet District goals.

**Goal #8**      *Improve community involvement and outreach through social media.* An ad hoc committee made up of Board members and staff will pursue additional ways to provide information to our citizens which will include an annual newsletter and the use of social media.

## **FINANCIAL OBJECTIVES**

The stakeholders of the District believe the following financial objectives are necessary to achieve the District's goals:

- Maintain an Operating Fund reserve equal to 40% of annual revenues
- Review fees as appropriate to ensure full cost recovery (Note: At least every four years prepare a comprehensive fee evaluation study)
- Increase the Measure A tax assessment up to 4% per year as approved by the voters to ensure District goals are met
- Provide annual increases to employee compensation when feasible to reach and maintain a salary and benefit structure that is within 5% of surrounding Placer County fire protection agencies

## **BUDGET PROJECTIONS**

The District accounts for revenues and expenses in two separate funds, the Operating Fund and the Mitigation Fund. All accounting and investment services are provided by Placer County. Expenditures are reviewed and approved at the monthly District Board meetings. An annual budget is approved by the Board. An audit of the District's finances is conducted annually by an independent certified public accounting firm.

**Operating Fund** – the Operating Fund accounts for revenues derived from fees and tax assessments. Expenses are for salaries and benefits, equipment maintenance and general operating costs.

**Mitigation Fund** – the Mitigation Fund accounts for revenues derived from impact fees on new development. Expenses are restricted to infrastructure and capital equipment.

<b>OPERATING FUND</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budgeted</b>	<b>FY 2024 Projected</b>
<b><u>Revenues</u></b>						
Property Tax	437,168	460,663	487,581	539,850	581,167	598,602
Measure C	111,456	113,896	112,599	112,209	112,209	112,770
Measure A	382,894	394,933	416,388	431,594	449,050	467,012
Interest	10,241	11,452	2,952	2,486	5,000	5,000
Donations/Grants/State match	5,929	7,976	4,839		1,884	
Inspection Fees	14,153	9,979	6,400	15,670	5,000	5,000
Strike Teams	108,903	2,603	376,712	59,053	80,000	50,000
Miscellaneous	47,628	5,440	457	996	12,000	12,000
<b>Total Revenues</b>	<b>1,118,371</b>	<b>1,006,942</b>	<b>1,407,928</b>	<b>1,161,858</b>	<b>1,246,310</b>	<b>1,250,384</b>
<b><u>Expenses</u></b>						
Salaries and benefits	764,061	750,430	809,700	675,786	842,595	867,873
Administrative Contract	-	-	-	147,008	156,555	165,341
Services and supplies	172,056	163,040	205,602	177,106	203,924	210,042
Other (Audit entries)	-	(13,622)	11,171	-	-	-
<b>Total Expenses</b>	<b>936,117</b>	<b>899,848</b>	<b>1,026,473</b>	<b>999,900</b>	<b>1,203,074</b>	<b>1,243,256</b>
<b>Net Income/(Loss)</b>	<b>182,255</b>	<b>107,094</b>	<b>381,455</b>	<b>161,958</b>	<b>43,236</b>	<b>7,128</b>
Beginning Fund Balance July 1	496,264	678,519	785,613	867,068	1,029,026	1,072,262
Transfer to Mitigation Fund			(300,000)			
<b>Ending Fund Balance June 30</b>	<b>678,519</b>	<b>785,613</b>	<b>867,068</b>	<b>1,029,026</b>	<b>1,072,262</b>	<b>1,079,390</b>

<b>MITIGATION FUND</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budgeted</b>	<b>FY 2024 Projected</b>
<b><u>Revenues</u></b>						
Development Fees and Interest	110,339	48,769	92,842	55,160	41,220	41,220
Miscellaneous	14,000	140,766	28,341	160,496	10,000	10,000
<b>Total Revenues</b>	<b>124,339</b>	<b>189,535</b>	<b>121,184</b>	<b>215,655</b>	<b>51,220</b>	<b>51,220</b>
<b><u>Expenses</u></b>						
Debt Service	51,220	51,220	51,220	51,220	51,220	51,220
Miscellaneous	-	27,597	15,107	22,000	-	-
<b>Total Expenses</b>	<b>51,220</b>	<b>78,817</b>	<b>66,327</b>	<b>73,220</b>	<b>51,220</b>	<b>51,220</b>
<b>Net Income/(Loss)</b>	<b>73,119</b>	<b>110,718</b>	<b>54,857</b>	<b>142,435</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance July 1</b>	<b>77,895</b>	<b>151,014</b>	<b>261,732</b>	<b>616,588</b>	<b>759,024</b>	<b>759,024</b>
Transfer from Operating Fund			300,000			
<b>Ending Fund Balance June 30</b>	<b>151,014</b>	<b>261,732</b>	<b>616,588</b>	<b>759,024</b>	<b>759,024</b>	<b>759,024</b>

## **EVALUATION OF EXISTING INTER-AGENCY AGREEMENTS**

### **Placer County Fire - Cal Fire Service Area (SRA)**

Cal Fire is responsible for responding to all vegetation fires and any other fire type that may be a threat to vegetation. Ninety-eight percent of the District service area is within the SRA.

### **Town of Loomis**

Two percent of the District service area is within the Town of Loomis.

### **South Placer Fire District**

The South Placer Fire District and the Penryn Fire Protection District have a Memorandum of Understanding in place for ambulance services to respond to all EMS related incidents in the District that are in the area from Taylor Road and east. Additionally, the District has automatic aids in place for rapid response to all structure and vegetation fires for additional personnel and equipment.

**AMR Ambulance Service**

AMR ambulance service responds to all EMS related incidents in the District from Taylor Road and west. AMR also responds to all structure fires in the District for safety standby in case there is an injury at the incident.

**Newcastle Fire District**

The Penryn Fire Protection District and the Newcastle Fire District have a Memorandum of Understanding in place for incidents that occur on interstate 80 between Penryn Road and Newcastle Road.

**Office of Emergency Services (OES) Fire and Rescue**

The District is a partner in the State Master/Mutual Aid Agreement. District services are usually activated during the summer months for vegetation fires throughout the state.

**Placer Hills Fire Protection District**

The Penryn Fire Protection District has a contract with the Placer Hills Fire Protection District in June for administrative services, Command Staff and Fire Chief Support services; this contract runs through fiscal year 23/24.

**Placer Hills, Newcastle, and Penryn Fire Joint Operating Agreement (JOA)**

The Placer Hills Fire Protection District, Newcastle Fire Protection District, Penryn Fire Protection District, and Foresthill Fire Protection District have a JOA effective 2020 to share staffing, as necessary, to meet the staffing needs of each District.

January 20, 2023

**Submitted via e-mail**

admin@penryrnfire.ca.gov

Ian Gow, Fire Chief  
Penryn Fire Protection District  
17020 Placer Hills Road  
Meadow Vista, CA 95663

**Re: Agreement for Providing Levy Administration Services for Penryn Fire Protection District Measure A and Measure C**

Dear Chief Gow:

SCI Consulting Group ("SCI") is pleased to submit, for your review, the enclosed Agreement to serve as the special tax administrator and provide professional consulting and levy administration services for the Penryn Fire Protection District Measure A and Measure C.

Established in 1985, SCI Consulting Group is a recognized public finance consulting firm with leading expertise in assisting California public agencies with local funding of public services and improvements. We also possess industry leading expertise with the important legal and procedural requirements for the formation of Community Facilities Districts, Benefit Assessment Districts and other local financing mechanisms. SCI has formed and annually administers over 850 special taxes, assessments and fees for over 140 public agencies throughout the State. This expertise and experience will ensure that your goals and objectives are met successfully, collaboratively, on schedule and on budget.

The Scope of Work within this Agreement includes the tasks required for the year-round administration of the special taxes. Below is a summary of the Scope of Work.

**Confirmation of District Parcels, Levy Calculation, Verification and Submittal** On an annual basis, SCI will calculate and confirm levies on a parcel-by-parcel basis for all properties based on final lien roll data as of July 1. We take great pride in our levy determination process and our stringent quality control and oversight to ensure the accuracy of the levies. Each year for every special levy, we conduct over 50 checks and validation queries on each parcel so any parcels that may require additional research can be identified, researched and determined. After the levies have been determined, another consultant with SCI will perform a thorough peer review and audit. These multiple stage reviews and quality assurance steps are a key element in SCI's proven ability to ensure the highest level of accuracy and to maximize special levy revenues for our clients.

**District Information and Levy Confirmation** After submittal of the levy roll to the County Auditor, SCI will confirm with the Auditor the number of parcels to be charged and the total revenue for the coming year, and we will report these figures to the District.

**Annual Special Tax Report, Accountability Reporting and Other Documents** Each year SCI will prepare a Special Tax Report and provide information for the District to complete the Financial Transactions Reporting as required by the Government Code. SCI will make recommendations for upgrades to the Annual Special Tax Report, Resolutions and other related documents as needed.

**Responding to Public Inquiries and Appeals** SCI will coordinate with the County for our taxpayer inquiry line to be placed on the County tax bill so taxpayers can directly contact SCI throughout the fiscal year with questions regarding the levy. We have representatives who are fluent in English and Spanish. SCI will research and, if necessary, revise any levies which are based upon incorrect assessor information used in the determination of the levy. If any taxpayer appeals a special levy for their property, SCI will investigate the claim and adjust the levy as needed. Our goal is to represent the District professionally and to minimize any inconvenience to the inquiring taxpayer or the District.

Attached is the Agreement for fiscal years 2023-24 through 2025-26 levy administration services. If the Agreement meets with your approval, please sign and return a copy to me at your earliest convenience.

If you have any questions or require additional information, please do not hesitate to contact me. I can be reached at (707) 430-4300 or via email at [susan.barnes@sci-cg.com](mailto:susan.barnes@sci-cg.com). We look forward to this opportunity to assist the District with this important project and stand ready to proceed.

Sincerely,

Susan Barnes  
Senior Consultant

# Levy Administration Services Agreement

THIS AGREEMENT is made on \_\_\_\_\_, 2023, between the **Penryn Fire Protection District**, (“District”) and **SCI Consulting Group** (“Consultant” or “SCI”), a California Corporation, who agree as follows:

1. **Scope of Work (“Work”).** Consultant shall perform the work and render the services described in the Scope of Work shown below (the “Work”). The Consultant shall provide all labor, equipment, material and supplies required or necessary to properly and competently perform the Work, and determine the method, details and means of doing the Work.
2. **Payment.**
  - a. In exchange for the Work, District shall pay to the Consultant a fee for completed phases of the Work. The total fee for the Work shall not exceed amounts set forth in the Fee Schedule shown below. There shall be no compensation for extra or additional work or services by the Consultant unless approved in advance in writing by District. The Consultant’s fee shall include all the Consultant’s costs and expenses related to the Work.
  - b. At the completion of each phase of the Work, the Consultant shall submit to the District an invoice for the Work performed. If the Work is satisfactorily completed and the invoice is accurately computed, the District shall pay the invoice within 30 days of its receipt.
3. **Term.** This Agreement shall take effect on the above date and shall continue in effect until completion of the Work.
4. **Insurance.**
  - a. **Types & Limits.** The Consultant, at its sole cost and expense, shall procure and maintain for the duration of this Agreement the following types and limits of insurance:

Commercial General Liability	\$2,000,000 per occurrence \$4,000,000 aggregate
Automobile Liability	\$2,000,000 per accident
Workers' Compensation	Statutory limits
Professional Liability	\$2,000,000 per claim
Excess Liability (over General Liability & Auto Liability)	\$1,000,000 per occurrence & \$1,000,000 aggregate

- b. **Other Requirements.** The general liability policy(ies) shall be endorsed to name the District, its officers and employees as additional insureds regarding liability arising out of the Work.
- c. **Proof of Insurance.** Upon request, the Consultant shall provide to the District proof of insurance.

5. **Indemnification.** The Consultant shall indemnify, defend, protect, and hold harmless the District, and its officers and employees from and against any and all liability, losses, claims, damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) arising out of the Consultant's performance of the Work and caused by willful misconduct of or by the Consultant or its employees, agents and subcontractors.
6. **Entire Agreement.** This writing represents the sole, final, complete, exclusive and integrated expression and statement of the terms of this contract between the parties concerning the Work, and supersedes all prior oral and/or written negotiations, representations or contracts. This Agreement may be amended only by a subsequent written contract approved and executed by both parties.
7. **Independent Contractor.** The Consultant's relationship to the District is that of an independent contractor.
8. **Successors and Assignment.** This Agreement shall bind and inure to the benefit of the heirs, successors and assigns of the parties; however, the Consultant shall not subcontract, assign or transfer this Agreement or any part of it without the prior written consent of the District.
9. **No Waiver of Rights.** Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default.
10. **Severability.** If any part of this Agreement is held to be void, invalid or unenforceable, then the remaining parts will nevertheless continue in full force and effect.
11. **Governing Law and Venue.** This Agreement will be governed by and construed in accordance with the laws of the State of California.
12. **Default.** In the event that the Consultant defaults in the obligations of the Consultant under this Agreement, or the Consultant defaults in the performance of the terms and conditions of this Agreement, the District may, at its option, declare this Agreement to be in default and, at any time thereafter, may do any one or more of the following: a) enforce performance of the Agreement by the Consultant; or b) terminate this Agreement. In the event that this Agreement is terminated, payment shall still be due for all Work performed by the Consultant through the date of the termination.
13. **Cancellation.** The District or the Consultant may cancel this Agreement without cause. The party desiring to cancel this Agreement shall notify the other party in writing. In the event that this Agreement is cancelled, payment shall still be due for all Work performed by the Consultant through the date of the notification of cancellation.
14. **Attorney's Fees.** In the event any legal action is brought to enforce or construe this Agreement, the prevailing party shall be entitled to an award of reasonable attorney's fees, expert witness and consulting fees, and litigation costs.
15. **Notice.** Any notice, invoice or other communication that is required or permitted to be given under this Agreement shall be in writing and either served personally or sent by prepaid, first class U.S. mail or by commercial delivery service, addressed as follows:



**Public Agency:**  
Penryn Fire Protection District  
17020 Placer Hills Road  
Meadow Vista, CA 95663

**Consultant:**  
SCI Consulting Group  
4745 Mangels Boulevard  
Fairfield, CA 94534

Any party may change its address by notifying the other party of the change in the manner provided below:

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## Scope of Work

This section outlines the levy administration services and other responsibilities SCI would perform as the Special Tax Administrator for the Penryn Fire Protection District.

### DEFINITIONS

District: Penryn Fire Protection District, staff and Directors.

Special Taxes: Measure A and Measure C

SCI or Consultant: SCI Consulting Group, and any and all employees and subcontractors

Administration: Services related to the determination, levy and collection of special tax revenues

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### Identification of District Parcels and Levy Calculation

1. Obtain and carefully review the resolution ordering the election and other election documents for the Special Taxes to develop a thorough understanding of the tax requirements.
2. Calculate and verify the proposed specific tax amount for each parcel and prepare the preliminary tax roll to be used by the District as a basis for the annual budget.

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### Document Preparation

1. Prepare any needed resolutions and staff reports for the Special Taxes.
2. Prepare and assist with the publication of any notices for the continuation of the Special Taxes if needed.
3. Attend the District Board meeting as needed, including those at which the resolution is approved.

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### Confirmation of District Parcels, Levy Calculation, Verification and Submittal

1. Create a database including every parcel in the boundaries of the District, including the parcel attributes necessary for calculating the Special Taxes, and update it with new information for the upcoming year.
2. Identify new or changed parcels that may require an updated or new tax calculation and recalculate the final taxes on a parcel-by-parcel basis.
3. Prepare the final Tax Rolls for the Special Taxes and submit them to the County for inclusion on the upcoming fiscal year tax bills.

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**District Information and Levy Confirmation**

Verify and validate Auditor's levy data prior to the printing of tax bills.

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**Annual Special Tax Report and Other Accountability Reporting Requirements**

1. Prepare an annual Special Tax Report to ensure compliance with the Government Code 50075 et seq, and file it with the District by January 1 after the close of the fiscal year.
2. Complete the parcel tax reporting forms, as required per Government Code 12463.2, and forward the completed forms to the District to be filed with the District's annual Financial Transactions Report to the State Controller's Office within 7 months after the close of the fiscal year.

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**Responding to Public Inquiries And Appeals**

1. Provide the County Auditor/Tax Collector with our toll-free phone number so property owners can directly contact SCI Consulting Group throughout the fiscal year regarding any questions that arise.
2. Throughout the fiscal year, research and, if necessary, revise any taxes which we find to be based upon incorrect information being used to apply the Special Tax methodology. (It should be noted that, due to our comprehensive levy validation procedures, actual revisions are expected to be very minimal, if any.)

## Fee Schedule

SCI shall be compensated for the performance of the Scope of Work as follows:

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Annual Levy Administration			
Measure A	\$10,020	\$10,320	\$10,630
Measure C	\$5,070	\$5,220	\$5,375
Payment due on August 10:	\$11,320	\$11,655	\$12,005
Balance due on January 31:	\$3,770	\$3,885	\$4,000
Incidental Costs	<u>\$500</u>	<u>\$500</u>	<u>\$500</u>
<b>Total Contract Authorization</b>	<b>\$15,590</b>	<b>\$16,040</b>	<b>\$16,505</b>

1. The Scope of Work includes one meeting with the District. Any additional meetings shall be billed at the rate of \$550 per person per meeting.
2. In the event that the District elects to request optional, additive scope of work, SCI will work with the District to negotiate compensation for these additional tasks and execute an Addendum to the agreement for these additional services.
3. Incidental costs incurred by SCI for the purchase of property data, maps, travel and other out-of-pocket expenses incurred in performing the Scope of Work shall be reimbursed at actual cost by the District with total cost not to exceed \$500 per year, without prior authorization from the District.

Note: All costs associated with this proposal can be financed or refunded by tax proceeds.

The Fee Schedule shown above is valid as long as this agreement is executed within 90 days from the date this agreement was submitted to the District.

## Signature Page

By signing below, we agree to the terms of this Levy Administration Services Agreement.

**Accepted:**

\_\_\_\_\_  
Ian Gow  
Fire Chief  
Penryn Fire Protection District

\_\_\_\_\_  
Date

**Accepted:**

  
\_\_\_\_\_  
John W. Bliss  
President  
SCI Consulting Group

\_\_\_\_\_  
January 20, 2023

**PENRYN FIRE PROTECTION DISTRICT  
FISCAL YEAR 2023-24 LEVY ADMINISTRATION FOR  
MEASURE A & C SPECIAL TAXES  
PROPOSED TIMELINE**

<b><u>Date</u></b>	<b><u>Tasks to be completed (partial list)</u></b>
April 7, 2023	SCI provides District with preliminary expected levy totals for the coming fiscal year
May 5	Resolution draft to District
<b>May 15</b>	<b>Board</b> – Board passes <u>Resolutions</u> approving rates and ordering the levy of the assessments for the coming fiscal year
July	SCI submits tax levies to Placer County Auditor by due date
Oct	<b>District</b> provides SCI with FY 2021-22 final budget and expenditures for inclusion in annual Tax Report
Nov or Dec	SCI submits annual Tax Report to District
July 2023 – June 2024	SCI handles administration of tax levies, answers property owner inquiries

NOTE: Penryn FPD Board meetings are held the 3<sup>rd</sup> Monday of each month at 6:30 PM at the fire station at 7206 Church St., Penryn CA 95663.