



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

RESOLUTION NO. 2024-08

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

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

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

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

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

AYES: *Hotaling, Hardesty, Shields, Netter, Mahoney*

NOES: *0*

ABSENT: *0*


Cheryl Hotaling, Chairperson

ATTEST:


Susan Mahoney, District Secretary

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

	Actual FY 23-24	Amended Jun FY 23-24	Proposed FY 24-25	Final FY 24-25	Notes
Revenue					
Taxes				6%	
40010 Current Secured	568,122	568,208	602,300	599,068	Actual per County
40020 Property tax impounds	-	-	-	-	
40040 Railroad Unitary Property	637	637	675	634	Actual per County
40050 Unitary and Non-Unitary	12,211	12,199	12,931	12,784	Actual per County
40060 Current Unsecured	11,848	12,310	13,049	13,084	Actual per County
40070 Delinquent Secured Prop	40	-	-	-	
40090 Delinquent Unsecured	287	-	-	-	
40100 Current Supplemental	16,902	13,915	14,750	13,848	Actual per County
40110 Delinquent Supplemental	45	-	-	-	
40180 Special Tax Measure C	113,695	113,695	114,018	114,018	Actual assessment as determined by parcel consultant
42010 Investment Income	40,662	40,000	40,000	40,000	Money invested in County pool. Static market projected
44350 State Homeowners Relief	3,110	3,042	3,225	3,026	Actual per County
46030 Direct Charges Measure A	472,614	472,614	491,257	491,257	Actual assessment as determined by parcel consultant
Total Taxes	1,240,173	1,236,620	1,292,205	1,287,720	
Other Revenue					
44041 State Match/Grants	-	-	-	-	None anticipated at this time
46090 Fire Code Inspections	5,610	6,500	6,500	6,500	Similar building activity as FY24 projected
46360 JOA reimbursements	49,453	40,000	-	-	TBD at end of FY25. Offset is in Sal/Ben/OT accounts
46360 Fire Services Strike Team	102,654	88,000	-	-	TBD at end of FY25. Offset is in Sal/Ben/OT accounts
47010 Donations	300	-	-	-	None anticipated at this time
48030 Miscellaneous	1,067	2,000	2,000	2,000	Credit Card dividends and other unforeseen items
Total Other Revenue	159,084	136,500	8,500	8,500	
Total Revenue	1,399,257	1,373,120	1,300,705	1,296,220	
Expenses					
Operations					
52030 Clothing and Personal	4,255	20,000	30,000	32,500	4 turnout purchases, staff & intern uniforms
52040 Communication Services	3,753	6,500	6,500	6,500	Estimate
52080 Insurance Liability	20,734	20,555	21,301	21,301	Actual per insurance carrier JPRIMA
52160 Maintenance - vehicles	21,759	22,000	22,000	22,000	Estimate
52170 Fuel	9,830	20,000	20,000	20,000	Estimate
52180 Bldg Materials, Improve	10,021	10,000	5,000	10,000	Window replacement for station, Driveway Improvement
52240 Membership Dues	178	1,000	1,000	1,000	Juvenile Fire Setters program
52260 Miscellaneous	5,773	5,000	2,000	2,000	Estimate
52320 Printing	418	500	500	500	Estimate
52330 Office Supplies	4,936	3,000	3,000	3,000	Estimate
52330 Supplies-Equipment	12,752	17,000	25,000	25,000	Equals prior year's budget amount.
52360 Administration Contract	165,341	165,341	184,270	184,270	Placeholder, negotiations ongoing
52360 Audit	5,550	5,550	6,265	6,265	Contracted amount with Smith & Newell CPAs
52360 Co Charge 1% of Meas A&C	5,796	5,800	6,053	6,053	County cost to put Meas A&C on the tax rolls

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

	Actual FY 23-24	Amended Jun FY 23-24	Proposed FY 24-25	Final FY 24-25	Notes
52360 LAFCO dues	1,140	1,200	1,516	1,516	Increase per LAFCO
52360 Parcel Tax Consultant	7,377	8,500	8,500	8,500	Consultant cost to prepare Meas A&C assessment roll
52360 SB 2557 Collection costs	10,029	9,971	10,500	10,517	Actual per County
52370 Legal Services	4,583	10,000	10,000	10,000	Anticipated increase due to LAFCO inquiry
52390 Services payroll/dispatch	9,162	10,000	11,770	11,770	County cost for processing payroll, acctg, CAD
52390 Professional Svcs. 457	3,092	5,000	4,000	4,000	Consultant cost to administer employee 457 plan
52510 Commision Reimbursements	3,825	4,500	4,500	4,500	Board reimbursement for meeting attendance
52560 Fire Rescue Supplies / SCBA	0	-	-	95,000	8 SCBA's, Ric Pack, Bottles and Facepieces
52580 Precinct Elections	-	-	3,780	500	No election - base fee only
52580 Strike Team Expense	-	-	-	-	TBD at end of FY25. Offset in Strike Team revenue acct
52785 Training	724	7,200	7,200	10,000	New in-house training opportunities available
52800 Utilities	12,527	15,000	17,000	17,000	Anticipated increase in PG&E costs
53190 Taxes & Assessments	67	70	70	70	Estimate
54460 Equipment	-	50,000	50,000	50,000	Will be moved to Mitigation Fund for capital purchases
55510 Operating Transfer Out	108,535				
<i>Total Operations</i>	432,158	423,687	461,725	563,762	
Payroll					
51010 Salaries and Wages	450,936	450,000	537,859	537,859	Includes 5% wage increase
51040 Overtime and Call Back	187,875	180,000	94,500	94,500	Includes 5% wage increase
51110 Def Compensation	26,782	26,782	26,782	26,782	Second and last pymt for employee service prior to PERS
51210 CalPERS	62,341	60,000	74,009	76,454	Includes 0.22% PERS cost increase & Unfunded Liability
51220 Payroll Taxes	9,768	15,200	16,405	16,405	Estimate
51310 Employee Group Insurance	57,549	58,180	75,665	75,665	Includes anticipated 10% increase in Jan 2025
51360 Workers Comp Ins.	39,504	55,000	67,357	67,357	Per FASIS* our workers comp insurance carrier
51371 Compensated Absences	-	-	-	-	Change in Vac/Sick liability computed by auditor at YE
<i>Total Payroll</i>	834,756	845,162	892,577	895,022	
Total Expenses	1,266,913	1,268,849	1,354,302	1,458,784	
Net Income	132,343	104,271	-53,597	-162,564	

Beginning Fund Balance Projected for FY 24-25 1,331,013
Ending Fund Balance Projected for FY 24-25 1,277,416

*Fire Agencies Self Insurance System

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

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

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