



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

RESOLUTION NO. 2022-02

**A RESOLUTION AMENDING THE BUDGET FOR FISCAL YEAR 2021-2022 TO
REFLECT SUBSEQUENT 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 budget and recognize that the budget needs to be updated to reflect actual changes in revenues and expenditures approved by the Board during the fiscal year and;

WHEREAS: the account number designations need to be updated to reflect the changes in the financial reports prepared by Placer County and;

WHEREAS: to correctly account for the Director stipends, a separate expense account must be created;

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 budget for Fiscal Year 2021-2022.

PASSED AND ADOPTED by the Board of Directors of the Penryn Fire Protection District this twenty-third day of May 2022, by the following vote on roll call:

AYES: BERGSTROM, HARDESTY, HOTALING, MAHONEY, WELFER

NOES: Ø

ABSENT: Ø

Cheryl Hotaling
Cheryl Hotaling, Chairperson

ATTEST:

Susan Mahoney
Susan Mahoney, District Secretary

Attachment: Administrative Committee Staff Report with Approved Changes



PENRYN FIRE PROTECTION DISTRICT

STAFF REPORT

Date: May 23, 2022
To: Board of Directors
From: Administrative Committee
Subject: FY 2022 Budget Amendments

Background

The District's Final Operating and Mitigation Budgets for Fiscal Year (FY) 2022 were adopted on September 13, 2021. The budgets are reviewed monthly by the Penryn Administrative Committee made up of Board Members Hardesty and Mahoney, and General Manager Lofrano. The Committee met with Placer County staff in March 2022 to review the budgets and discuss necessary adjustments.

Discussion

The attached revised FY 2022 **operating budget** adjustments are listed below. There is an increase in operating revenues of \$3,652 and an increase in operating expenses of \$43,184 resulting in a net increase in expenses of \$39,532. The revised projected net income for FY 2022 is \$36,161.

- \$1,768 Increased Measure C revenue per the County
- \$1,884 InfraRed Cameras revenue and expense
- \$30,000 Board approved one-time 457 payment
- \$5,400 Unanticipated increase in worker comp insurance
- \$4,900 Unanticipated increase in liability insurance
- \$1,000 Increased expense for CAD program costs
- Addition of a new account number (52510) to separately record Commissioner Fees (Director stipends) from Special Department Expense (Strike Team expense)

The attached revised FY 2022 **mitigation budget** adjustments are listed below. There is no net change to revenue or expenses.

- Change the revenue account designation for mitigation revenue from account 46120 (Planning and Engineering Fees) to account 46440 (Mitigation Fees)
- Change the expense account designation for Building & Improvements from 54430 to 54440 per the County's request. The account title is the same.
- Reclassify the annual engine debt service payment from account 54460 (Fixed Assets-Equipment) to accounts 53040 and 53080 (Lease Purchase Principle and Interest).

Fiscal Impact

Adoption of Resolution 2022-02 will amend the FY 2022 **operating budget** resulting in a net income of \$36,161, down \$39,532 from the original budgeted net income of \$75,693. The

recommended change to account designations for the **mitigation budget** do not affect the original budgeted amounts.

Recommendation

The Committee recommends that the Board adopt Resolution 2022-02 which will amend the budget to:

1. Reflect subsequent revenue and expenditures approved by the Board
2. Correct account number designations and add a separate expense account for Director stipends.
3. Direct Placer County to update the District's budget with the newly adopted changes.

Penryn Fire Protection District
 Operating Budget FY 2022
 as of April 2022

Account Number	Title	Penryn Adopted	Penryn Recommended	Adjustment	
40010	Current Secured	496,839.00	496,839.00	-	
40040	Railroad	595.00	595.00	-	
40050	Unitary/Non-Unitary	10,667.00	10,667.00	-	
40060	Current Unsecured	10,473.00	10,473.00	-	
40100	Current Supplemental	8,521.00	8,521.00	-	
40180	Measure C	110,441.00	112,209.00	1,768.00	Per Co Update
46030	Measure A	427,383.00	427,383.00	-	
42010	Investment Income	3,500.00	3,500.00	-	
44040	State Match	-	1,884.00	1,884.00	InfraRed Cameras
44350	State HO Relief	3,174.00	3,174.00	-	
46090	Planning/Engineering Review	5,000.00	5,000.00	-	
46240	Sanitation Svcs (Inspection Fees)	4,300.00	4,300.00	-	
46360	Other Fees/Charges (Strike Team)	45,000.00	45,000.00	-	
48030	Miscellaneous	500.00	500.00	-	
	TOTAL	1,126,393.00	1,130,045.00	3,652.00	
51010	Salaries and Wages	386,316.00	386,316.00	-	
51040	Overtime	150,000.00	150,000.00	-	
51110	Other	4,250.00	4,250.00	-	
51210	457 Employer	-	30,000.00	30,000.00	457 payments
51220	Payroll Tax	50,960.00	50,960.00	-	
51310	EE Group Insurance	30,985.00	30,985.00	-	
51360	Workers Comp	63,300.00	68,700.00	5,400.00	Increased workers comp
	<i>Subtotal</i>	<i>685,811.00</i>	<i>721,211.00</i>	<i>35,400.00</i>	
52030	Clothing/Personal	7,200.00	7,200.00	-	
52040	Communication Services	10,500.00	10,500.00	-	
52080	Insurance Liability & General	8,530.00	13,430.00	4,900.00	Increased liability insurance
52160	Maintenance Vehicles	21,000.00	21,000.00	-	
52170	Fuel	15,000.00	15,000.00	-	
52180	Materials Bldgs & Improvements	30,000.00	30,000.00	-	
52240	Professional/Membership Dues	1,500.00	1,500.00	-	
52260	Misellaneous	2,500.00	2,500.00	-	
52320	Printing	500.00	500.00	-	
52330	Supplies Office	12,000.00	12,000.00	-	
52330	Supplies Equipment	27,000.00	27,000.00	-	
52360	Prof Svcs Admin Contract	147,008.00	147,008.00	-	
52360	Prof Svcs Co Collection Charge	5,380.00	5,380.00	-	
52360	Prof Svcs Legal and Audit	30,000.00	30,000.00	-	
52360	Prof Svcs SB 2557 Prop Tax Collection Fee	9,361.00	9,361.00	-	
52360	LAFCO Dues	650.00	650.00	-	
52390	Professional Svcs Dispatch & PR	7,500.00	8,500.00	1,000.00	CAD program additional cost
52510	Commissioner Fees	-	4,500.00	4,500.00	Separate Fees
52580	Special Dept Expense Strike Teams	12,500.00	8,000.00	(4,500.00)	Separate Fees
52785	Training/Education	7,200.00	7,200.00	-	
52800	Utilities	9,500.00	9,500.00	-	
53190	Taxes and Assessments	60.00	60.00	-	
53210	Matching Funds	-	1,884.00	1,884.00	District match for InfraRed Cameras
	TOTAL	1,050,700.00	1,093,884.00	43,184.00	
	NET INCOME/(LOSS)	75,693.00	36,161.00	(39,532.00)	