



PENRYN FIRE PROTECTION DISTRICT

NOTICE OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

Monday, June 23, 2025

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

Members of the public seeking to attend and to address the Board who require reasonable accommodations to access the meeting, based on disability or other reasons, should contact marmstrong@placerhillsfire.org at least twenty-four (24) hours in advance of a Regular meeting to make arrangements for such reasonable accommodations. (For Special meetings, please request accommodations no less than 12 hours prior to the meeting.)

MEETING AGENDA @ 6:30 P.M.

- 1. CALL MEETING TO ORDER / ROLL CALL**
- 2. PLEDGE OF ALLEGIANCE**
- 3. APPROVAL OF AGENDA**
- 4. APPROVAL OF MINUTES:** May 19, 2025 Meeting Minutes
- 5. FINANCIAL REPORT & BILL APPROVAL**
- 6. CORRESPONDENCE**
- 7. PUBLIC COMMENT**

(The Penryn Fire Protection District Board of Directors has provided this period for members of the public to be given the opportunity to address the board on items of interest to the public, which are applicable to the district. No action may be taken on any matter, which is not already on the agenda for consideration. The reasonable time frame for public comment will be limited to three (3) minutes per person, unless specifically authorized otherwise by the Chair.)

- 8. INFORMATIONAL / NON-ACTION ITEMS:**
 - A. Nevada County Professional Firefighters, Local 3800 Report
 - B. Administrative Staff Monthly Reports:
 - 1) Fire Chief Gow
 - 2) Fire Marshal D'Ambrogi
 - 3) Battalion Chiefs Nelson, Slusher and Williamson
 - C. Director Committee Reports
 - 1) Personnel Committee
 - 2) Finance and Administrative Contract Oversight
 - 3) Ad hoc Committee for future cooperation with other fire departments
 - D. Update on Hope Way project
 - E. Review and discuss updates made to SOG#66 Volunteer Firefighter Appointment Process

ACTION ITEMS

1. Consider and adopt Resolution No. 2025-08 approving a transfer of \$80,766.23 into the general committed funds
2. Consider and adopt Resolution No. 2025-09 amending the budget for Fiscal Year 2024-2025
3. Consider and approve Placer County Auditor/Controller's agreement for services for Fiscal Year 25-26 at a cost of \$7,128.00
4. Consider and approve the rates for Fiscal Year 2025-2026 for Kingsley Bogard LLP
5. Consider submitting a nomination for the vacancy of the alternate member seat representing special districts on Placer County LAFCo
6. Closed Session: Pursuant to California Govt. Code § 54957.6(a) LABOR NEGOTIATIONS;

Discussion of the Memorandum of Understanding with Local 3800, District negotiators: Hotaling and Hardesty.

Reconvene and report any action taken in closed session

7. Consider and approve the Memorandum of Understanding between the Nevada County Professional Firefighters, Local 3800 and the Penryn Fire Protection District expiring on June 30, 2026
8. Consider and adopt Resolution No. 2025-10 approving the Preliminary Budget for Fiscal Year 2025-2026

MEETING ADJOURNMENT

Next meeting: Monday, July 21, 2025 6:30 PM - 8:00 PM (PST)



PENRYN FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

MEETING MINUTES

Chair Hotaling, Vice-Chair Hardesty, Secretary Shields, Directors Heimlich and Verdugo

MINUTES OF THE REGULAR MEETING May 19, 2025

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

Directors in attendance: Cheryl Hotaling, Danielle Hardesty, Diego Heimlich, and Larry Shields, and Robert Verdugo

Directors absent: N/A

Staff in attendance: Fire Chief Gow, Fire Marshal D'Ambrogi, District Manager Armstrong, Battalion Chief Slusher, and Battalion Chief Williamson.

2. **Pledge of Allegiance:** Chair Hotaling led the Pledge of Allegiance.
3. **Approval of Agenda:** Director Heimlich moved to approve the agenda. Director Shields seconded the motion that passed unanimously.
4. **Approval of Minutes:** Director Shields moved to approve the minutes for the meeting on April 21, 2025. Vice-Chair Hardesty seconded the motion that passed unanimously.
5. **Financial Report & Bill Approval:** Director Heimlich moved to approve the financial report and expenses. Director Verdugo seconded the motion that passed unanimously.
6. **Correspondence:** N/A
7. **Public Comment:**

Brian Myers – Formed a group called Placer Citizens for Neighborhood Rights, filed articles of incorporation with the Attorney General. By creating an organized group it will allow for the collection of donations.

Vic – Disappointed by the level of community engagement by the administration.

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

A. **Nevada County Professional Firefighters, Local 3800 (Local 3800):** N/A

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

1. Newcastle plans to install a fuel vault, offering a more affordable fuel option for Penryn Fire District.
2. Anticipate receiving the final document for the financial study that is being completed for the Placer Hills and Newcastle Fire reorganization. Command staff will be meeting with the County CEO to discuss tax sharing negotiations.
3. During the renewal process for our Workers Comp insurance they review some policies and procedures. They are encouraging us to develop and improve upon our Illness and Injury Prevention Policy. The plan will be to send out an example to the union and the board and discuss a first reading at next month's board meeting.
4. Evaluating 3 vendor options for physical exams, anticipate a draft report will be shared with the board next month. Labor will be included on the review process, as it will be considered a change of work condition.

Public Comment:

Brian Myers – Can provide assistance with LAFCo and support to the fire district. Encourage for others to read and review the Municipal Services Review report.

Vic – Shared that they used county public health for evaluations for his agency

Janice – You can get an IIPP through your workers comp carrier

Fire Marshal D'Ambrogi's Report:

1. Planning Projects; 1 parcel split, adding an ADU, on La Tierra
2. Mitigation Fee report was approved by the Board of Supervisors on May 13, a new fee of \$2.01/sq ft will go into effect July 12
3. Local Hazard Mitigation Plan; On a 5 year cycle where a review and update is required. Penryn did not previously get added with its own annex, which we intend to include in this new update. The plan addresses natural disasters and what to do in the event of one. If there is a disaster and FEMA funding is available by being in this plan you have a better chance of qualifying. The process will take around 2 years, including receiving approvals.

Battalion Chief Williamson report:

1. Update on projects; windows ordered for the station, need to order the gravel for the driveway, hydrant maintenance has been assigned to a staff member who will be putting together a process for completing

Battalion Chief Slusher report:

1. Provided an operation report, call volume consistent with previous years.
2. Participated in a ride to school with Penryn elementary and have been invited to the 4th of July parade on Legacy Lane
3. New SCBA's going into service within the next few days, all equipment has been received
4. Engine 38 went in for annual service, have some minor repairs, Placer Hills engine was loaned while it was under repair

C. Director Committee Reports

1. **Personnel Committee:** Chair Hotaling reported that the committee met with the labor negotiation team, will review during closed session.
2. **Administrative Contract & Finance Oversight Committee:** Vice-Chair Hardesty reported that the committee met last week, reviewed some general adjustments for revenue accounts related to preparation for the prelim budget and amended budget for FY 24-25.
3. **Ad hoc committee for future cooperation with other fire departments.** Director Shields reported that the directors recently met, working to get in front of the Board of Supervisors with an Ad Hoc committee. Reviewing all districts revenue streams, getting a better understanding of how everyone operates and anticipate eventual benefits.

- D. Update on Hope Way Project:** Fire Marshal D'Ambrogi reported that the project is still in the planning review process, have a call into the lead planner for updates. Have met with legal counsel to receive guidance on what fees can be collected, determined that we are eligible to collect mitigation/impact fees and special assessments. Have met with the developer twice to discuss our fees and review the process. Negotiations will take place once a project is submitted, as the project may change over time. Only item that has recently been addressed was the secondary access, proposed a secondary access in a different location that meets the fire code.

Public Comment:

Brian Myers – The developer has indicated that they won't have to go through the planning process and told that they do not have to pay special taxes. Been told that this is a plot to bankrupt Penryn Fire. Our community is getting 20% of the affordable housing.

Vic – Disappointed that there was no representation of fire or the sheriff at the community meeting. Request that you represent how your community feels and encourage you to educate the public.

David with the Buddhist Church – Hosted a town hall on April 3rd, was expecting a presence from the fire district and think you missed an opportunity by not being there. Shared that he doesn't think that two exits is not enough access.

Sean Robertson – PCWA has been doing a lot of work on their infrastructure, passed a law that new residential buildings can be held liable for fees.

Holly Tomas – Retired law enforcement, researched in the past and understand that call volume will be increased and the builder isn't required to build to code.

Patty Neifer – Asking for the district to get ahead of the game and communicate what you are asking for in advance, for fire services. Placer County indicated it's up to the fire district to make their own agreement.

Muriel Davis – Surprised that the fire district says the emergency exit meets fire code. Was hoping to hear that the fire department would not provide a will serve.

Public Member – From what I understand there is a 10% call increase this year that may be exponentially increasing. You need to write down what you need to service the development, need a plan with a budget to service that particularly building.

Susan – This project is going to more than double the population of Penryn and there isn't proper services in our community. We support you and the fire department and disappointed that you don't seem to fight the development.

Patti – Wants to know if they can request to go above and beyond fire code and law

Bryan Myers – Hope Way is going to be widened by 20 feet, if there is a fire Hope Way and Penryn Rd will be cut off. Secondary access can't be enough.

Chair Hotaling shared that the Board is regularly involved by attending our monthly meetings, Supervisors meetings, LAFCo Meetings and this item has been on the agenda and discussed for a while now. Encourage the community to continue to attend our meetings and be aware. The board is here and continues to fight the fight to keep our station open. Been attending meetings and submitting letters in support of our district and the station.

Director Heimlich shared that we are all on the same side here and that some things are out of our control.

Director Shields shared that he is a Penryn resident and personally not in support of the project. As a board if we chose to not service the county may have the opportunity to bring in another fire agency.

Fire Marshal D'Ambrogi shared that SB 330 started these conversations 5 years ago. The option we have is to negotiate with the developer and doing the best we can with the tools that we have. Will enforce the fire code to the maximum on all building and development.

E. Update on replacement of the Brush Engine

Battalion Chief Slusher reported that fire engine costs have increased drastically, the board tasked us with looking into potential retrofit options for the Brush. The vendors are not being supportive of providing costs however were able to get some quotes. To retrofit the current type 3 the lowest cost is \$388,000 with a wait period of 3-4 years, the highest was around \$450-500,000 which includes a new cab, chassis and pump module. The cost is still fairly high and we would have to lose the brush engine while they do the upgrade. The costs continue to rise, as they have gone up since last providing a staff report. Chair Hotaling asked if the board wants to take a pause on this item or if it should be brought forward as an action item. The board agreed that it would be best to pause for the time being.

9. Action Items

A. Consider and adopt Resolution 2025-05 approving a funds transfer of \$39,877.49 from Mitigation Net Position to Mitigation Assigned Fund Balance

District Manager Armstrong reported that this was to correct an extra transfer due to a journal entry, from the audit.

Motion made by Chair Hotaling to adopt Resolution 2025-05 approving a funds transfer of \$39,877.49 from Mitigation Net Position to Mitigation Assigned Fund Balance.

Director Shields seconded the motion, the motion passed unanimously.

B. Consider and adopt Resolution No. 2025-06 setting the rate for Measure A special tax and requesting collection of charges on the County of Placer property tax rolls

Motion made by Vice-Chair Hardesty to set the rate for Measure A special tax and requesting collection of charges on the County of Placer property tax rolls. Director Verdugo seconded the motion, the motion passed unanimously.

C. Consider and adopt Resolution No. 2025-07 requesting collection of Measure C charges on the County of Placer property tax rolls

Motion made by Director Verdugo to adopt Resolution No. 2025-07 requesting collection of Measure C charges on the County of Placer property tax rolls. Director Heimlich seconded the motion, the motion passed unanimously.

D. Consider and approve a payment of \$19,876.00 to Fire Risk Management Services (FRMS) for FY 2022-2023

District Manager Armstrong reported that a payment was missed back in FY 2022-2023.

Motion made by Vice-Chair Hardesty to approve a payment of \$19,876.00 to FRMS.

Director Heimlich seconded the motion, the motion passed unanimously.

The public meeting was adjourned and the Board went into Closed Session at 8:26pm

E. Closed Session: Pursuant to California Govt. Code § 54957.6(a) LABOR NEGOTIATIONS; Discussion of the Memorandum of Understanding with Local 3800, District negotiators: Hotaling and Hardesty

The open meeting was reconvened at 9:34pm. Chair Hotaling reported that no action was taken in closed session.

The meeting was adjourned at 9:38pm.

Next Board Meeting: Monday, June 23, 2025 6:30 PM - 8:00 PM (PST)

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Michelle Armstrong".

District Manager

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

ASSETS		
	Cash	2,024,008.58
	Total Assets	2,024,008.58
LIABILITIES		
	Other payables	(6,267.06)
	Payroll payables	27,769.03
	Compensated Absences	
	Total Liabilities	<u>21,501.97</u>
FUND BALANCE		
	Beginning Balance	1,325,392.95
	Beginning Balance - Committed	598,412.07
	Revenues	1,381,019.64
	Expenses	<u>(1,302,318.05)</u>
	Ending Balance	1,404,094.54
	Ending Balance - Committed	598,412.07
	Total Liabilities and Fund Balance	2,024,008.58

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

ASSETS		
	Cash	441,511.04
	Total Assets	441,511.04
LIABILITIES		
	Payables	-
	Total Liabilities	-
FUND BALANCE		
	Beginning Balance - Unrestricted	380,881.05
	Beginning Balance - Capital	-
	Revenues	117,175.35
	Expenses	56,545.36
	Ending Balance - Unrestricted	441,511.04
	Ending Balance - Capital	-
	Total Liabilities and Fund Balance	441,511.04

Trial Balance - Composite

07:07 PM

06/15/2025

Page 1 of 2

Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2025 - May

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	2,155,746.61	172,910.52	304,648.55	2,024,008.58
10099:Cash - Conversion	0.00	79,888.48	79,888.48	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	0.00	0.00	0.00	0.00
10441:Due from Other Governments - External System	0.00	0.00	0.00	0.00
20020:Vouchers Payable	3,447.19	59,007.75	56,187.88	6,267.06
20030:Vouchers DD Payable	0.00	0.00	0.00	0.00
20180:Salaries & Benefits Payable	(30,277.61)	84,675.07	81,045.25	(26,647.79)
20240:Payroll Liabilities	(890.36)	600.00	830.88	(1,121.24)
20410:Deferred Inflows Related to Unavailability	0.00	0.00	0.00	0.00
20640:Compensated Leave Balance - Long-Term	0.00	0.00	0.00	0.00
30120:Unassigned Fund Balance	0.00	0.00	0.00	0.00
30121:Fiduciary Net Position	(1,325,392.95)	0.00	0.00	(1,325,392.95)
30310:Committed Fund Balance	(598,412.07)	0.00	0.00	(598,412.07)
40010:Taxes - Current Secured Property	(568,994.04)	0.00	0.00	(568,994.04)
40040:Taxes - Railroad Unitary Property	(602.75)	0.00	0.00	(602.75)
40050:Taxes - Unitary and Op Non-Unitary Property	(12,145.20)	0.00	0.00	(12,145.20)
40060:Taxes - Current Unsecured Property	(12,428.73)	0.00	0.00	(12,428.73)
40090:Taxes - Delinquent Unsecured Property	(180.62)	0.00	0.00	(180.62)
40100:Taxes - Current Supplemental Property	(12,149.51)	0.00	0.00	(12,149.51)
40110:Taxes - Delinquent Supplemental Property	(27.50)	0.00	0.00	(27.50)
40180:Other Taxes	(109,117.92)	0.00	0.00	(109,117.92)
42010:Investment Income	(49,690.82)	0.00	6,852.71	(56,543.53)
44350:State Homeowners Property Tax Relief	(2,640.41)	0.00	465.95	(3,106.36)
46030:Direct Charges	(469,362.10)	0.00	0.00	(469,362.10)
46090:Planning and Engineering Services	(2,492.70)	0.00	242.70	(2,735.40)
46360:Other Fees and Charges	(129,782.91)	0.00	2,116.92	(131,899.83)
47010:Donations	(350.00)	0.00	0.40	(350.40)
48030:Miscellaneous	(2,344.97)	1,028.73	59.51	(1,375.75)
51010:Salaries and Wages	405,137.69	57,740.75	0.00	462,878.44
51040:Overtime and Call Back	160,238.95	14,126.25	0.00	174,365.20
51110:Other Payroll	26,782.19	2,750.00	0.00	29,532.19
51210:Retirement	60,202.93	8,170.64	0.00	68,373.57
51220:Payroll Tax	8,640.51	1,007.61	0.00	9,648.12
51270:PERS Pension Expense	59.67	0.00	59.94	(0.27)
51310:Employee Group Insurance	44,564.06	6,931.42	2,376.51	49,118.97
51360:Workers Comp Insurance	58,046.00	32,135.00	0.00	90,181.00
52030:Clothing and Personal	12,621.23	1,354.70	0.00	13,975.93
52040:Communication Services Expense	3,279.75	1,319.51	0.00	4,599.26
52080:Insurance	16,802.25	0.00	0.00	16,802.25
52160:Maintenance	9,481.04	8,462.90	0.00	17,943.94

Trial Balance - Composite

07:07 PM

06/15/2025

Page 2 of 2

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
52170:Fuels & Lubricants	5,861.60	442.17	0.00	6,303.77
52180:Materials - Buildings & Improvements	5,594.87	4,079.32	171.51	9,502.68
52250:Services and Supplies	80.32	0.00	80.32	0.00
52260:Misc Expense	4,903.45	32.00	0.00	4,935.45
52320:Printing	101.62	0.00	101.62	0.00
52330:Other Supplies	26,849.79	136.62	16,728.04	10,258.37
52360:Professional and Special Services - General	212,227.86	0.00	0.00	212,227.86
52370:Professional and Special Services - Legal	9,717.50	0.00	0.00	9,717.50
52390:Professional and Special Services - County	11,149.59	0.00	2,750.00	8,399.59
52510:Commissioner's Fees	2,475.00	225.00	0.00	2,700.00
52560:Small Equipment	29,849.62	17,411.22	0.00	47,260.84
52580:Special Department Expense	32,307.41	0.00	0.00	32,307.41
52785:Training / Education	7,220.00	0.00	0.00	7,220.00
52800:Utilities	13,829.29	171.51	0.00	14,000.80
53190:Taxes and Assessments	65.18	0.00	0.00	65.18
54460:Capital Assets - Other Agencies - Equipment	0.00	0.00	0.00	0.00
59998:Labor Hours Debit	18,263.25	2,394.00	0.00	20,657.25
59999:Labor Hours Credit	(18,263.25)	(2,394.00)	0.00	(20,657.25)
Total	0.00	554,607.17	554,607.17	0.00

Placer Special Districts Budget to Actuals

07:04 PM
06/15/2025
Page 1 of 2

Company: CO500 Penryn Fire
Budget Structure: Special District Budget - Detail Level
Period: FY2025 - May
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	(1,296,219.00)	0.00	0	(911,657.54)	(\$384,561.46)	70.33%
40010:Taxes - Current Secured Property	(599,068.00)	0	0	(568,994.04)	(\$30,073.96)	94.98%
40040:Taxes - Railroad Unitary Property	(634.00)	0	0	(602.75)	(\$31.25)	95.07%
40050:Taxes - Unitary and Op Non-Unitary Property	(12,784.00)	0	0	(12,145.20)	(\$638.80)	95.00%
40060:Taxes - Current Unsecured Property	(13,084.00)	0	0	(12,428.73)	(\$655.27)	94.99%
40090:Taxes - Delinquent Unsecured Property	0	0	0	(180.62)	\$180.62	0.00%
40100:Taxes - Current Supplemental Property	(13,848.00)	0	0	(12,149.51)	(\$1,698.49)	87.73%
40110:Taxes - Delinquent Supplemental Property	0	0	0	(27.50)	\$27.50	0.00%
40180:Other Taxes	(114,018.00)	0	0	(109,117.92)	(\$4,900.08)	95.70%
42010:Investment Income	(40,000.00)	0	0	(56,543.53)	\$16,543.53	141.36%
44350:State Homeowners Property Tax Relief	(3,026.00)	0	0	(3,106.36)	\$80.36	102.66%
46030:Direct Charges	(491,257.00)	0	0	0	(\$491,257.00)	0.00%
46090:Planning and Engineering Services	(6,500.00)	0	0	(2,735.40)	(\$3,764.60)	42.08%
46360:Other Fees and Charges	0	0.00	0	(131,899.83)	\$131,899.83	0.00%
47010:Donations	0	0	0	(350.40)	\$350.40	0.00%
48030:Miscellaneous	(2,000.00)	0	0	(1,375.75)	(\$624.25)	68.79%
Total Expenses	1,408,784.00	0	0	1,297,379.89	\$111,404.11	92.09%
Total Capital Assets	0	0	0	0.00	\$0.00	0.00%
54460:Capital Assets - Other Agencies - Equipment	0	0	0	0.00	\$0.00	0.00%
Total Expenses (Non Capital Assets)	1,408,784.00	0	0	1,297,379.89	\$111,404.11	92.09%
51010:Salaries and Wages	537,859.00	0	0	462,878.44	\$74,980.56	86.06%
51040:Overtime and Call Back	94,500.00	0	0	174,365.20	(\$79,865.20)	184.51%
51110:Other Payroll	26,782.00	0	0	29,532.19	(\$2,750.19)	110.27%

Placer Special Districts Budget to Actuals

07:04 PM
06/15/2025
Page 2 of 2

Account Set	Budget	Commitments	Obligations	Actuals	Balance	Percentage of Budget
51210:Retirement	76,454.00	0	0	68,373.57	\$8,080.43	89.43%
51220:Payroll Tax	16,405.00	0	0	9,648.12	\$6,756.88	58.81%
51270:PERS Pension Expense	0	0	0	(0.27)	\$0.27	0.00%
51310:Employee Group Insurance	75,665.00	0	0	49,118.97	\$26,546.03	64.92%
51360:Workers Comp Insurance	67,357.00	0	0	90,181.00	(\$22,824.00)	133.89%
52030:Clothing and Personal	32,500.00	0	0	13,975.93	\$18,524.07	43.00%
52040:Communication Services Expense	6,500.00	0	0	4,599.26	\$1,900.74	70.76%
52080:Insurance	21,301.00	0	0	16,802.25	\$4,498.75	78.88%
52160:Maintenance	22,000.00	0	0	17,943.94	\$4,056.06	81.56%
52170:Fuels & Lubricants	20,000.00	0	0	6,303.77	\$13,696.23	31.52%
52180:Materials - Buildings & Improvements	10,000.00	0	0	9,502.68	\$497.32	95.03%
52240:Professional / Membership Dues	1,000.00	0	0	0	\$1,000.00	0.00%
52250:Services and Supplies	0	0	0	0.00	\$0.00	0.00%
52260:Misc Expense	2,000.00	0	0	4,935.45	(\$2,935.45)	246.77%
52320:Printing	500.00	0	0	0.00	\$500.00	0.00%
52330:Other Supplies	28,000.00	0	0	10,258.37	\$17,741.63	36.64%
52360:Professional and Special Services - General	217,121.00	0	0	207,337.19	\$9,783.81	95.49%
52370:Professional and Special Services - Legal	10,000.00	0	0	9,717.50	\$282.50	97.18%
52390:Professional and Special Services - County	15,770.00	0	0	8,399.59	\$7,370.41	53.26%
52510:Commissioner's Fees	4,500.00	0	0	2,700.00	\$1,800.00	60.00%
52560:Small Equipment	95,000.00	0	0	47,260.84	\$47,739.16	49.75%
52580:Special Department Expense	500.00	0	0	32,307.41	(\$31,807.41)	6,461.48%
52785:Training / Education	10,000.00	0	0	7,220.00	\$2,780.00	72.20%
52800:Utilities	17,000.00	0	0	14,000.80	\$2,999.20	82.36%
53190:Taxes and Assessments	70.00	0	0	17.69	\$52.31	25.27%
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

07:55 PM

06/15/2025

Page 1 of 1

Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2025 - May

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
		2025-05	2024-05		
Income					
Charges for Services	2,360	603,997	529,446	(527,086.82)	(99.6%)
Taxes	0	715,646	685,506	(685,506.00)	(100.0%)
Intergovernmental Revenue	466	3,106	3,110	(2,644.43)	(85.0%)
Licenses, Permits & Franchises	0	0	0	0.00	0.0%
Miscellaneous Revenues	(969)	1,376	12,815	(13,783.95)	(107.6%)
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	350	300	(299.60)	(99.9%)
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	6,853	56,544	36,535	(29,682.06)	(81.2%)
Total Revenue	8,709	1,381,020	1,267,712	1,259,002.86	(99.3%)
Expenses					
Salaries & Employee Benefits	120,425	884,097	775,615	(655,190.15)	(84.5%)
Services and Supplies	13,803	418,156	317,422	(303,618.21)	(95.7%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	65	67	(67.14)	(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%
Total Operating Expenses	134,229	1,302,318	1,093,104	(958,875.50)	(87.7%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	125,519	(78,702)	(174,608)	300,127.36	(171.9%)

Placer Special Districts Budget to Actuals

07:04 PM

06/15/2025

Page 1 of 1

Company: CO500 Penryn Fire

Budget Structure: Special District Budget - Detail Level

Period: FY2025 - May

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	(469,362.10)	\$469,362.10	0.00%
46030:Direct Charges	0	0	0	(469,362.10)	\$469,362.10	0.00%
Total Expenses	0	0	0	4,938.16	(\$4,938.16)	0.00%
Total Capital Assets	0	0	0	0	0.00	0.00%
Total Expenses (Non Capital Assets)	0	0	0	4,938.16	(\$4,938.16)	0.00%
52360:Professional and Special Services - General	0	0	0	4,890.67	(\$4,890.67)	0.00%
53190:Taxes and Assessments	0	0	0	47.49	(\$47.49)	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%

06:37 PM
06/15/2025
Page 1 of 1

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Trial Balance - Composite

07:07 PM

06/15/2025

Page 1 of 1

Company: CO500 Penryn Fire

Ledger: Actuals

Time Period: Current Period

Period: FY2025 - May

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	437,199.83	4,311.21	0.00	441,511.04
10030:Cash in Bank	0.00	0.00	0.00	0.00
10099:Cash - Conversion	0.00	0.00	0.00	0.00
10120:Claim on Cash	0.00	0.00	0.00	0.00
10330:Investment Interest Receivable	0.00	0.00	0.00	0.00
20020:Vouchers Payable	0.00	0.00	0.00	0.00
20060:Sales Tax Payable	0.00	0.00	0.00	0.00
30120:Unassigned Fund Balance	0.00	0.00	0.00	0.00
30121:Fiduciary Net Position	(420,758.54)	39,877.49	0.00	(380,881.05)
30210:Assigned Fund Balance	39,877.49	0.00	39,877.49	0.00
42010:Investment Income	(21,781.66)	0.00	1,445.61	(23,227.27)
46360:Other Fees and Charges	0.00	0.00	0.00	0.00
46440:Mitigation Fees	(91,114.48)	0.00	2,833.60	(93,948.08)
48030:Miscellaneous	0.00	0.00	0.00	0.00
52260:Misc Expense	5,357.26	0.00	32.00	5,325.26
53040:Lease Purchase Principal	34,170.81	0.00	0.00	34,170.81
53080:Lease Purchase Interest	17,049.29	0.00	0.00	17,049.29
Total	0.00	44,188.70	44,188.70	0.00

Placer Special Districts Budget to Actuals

07:04 PM
06/15/2025
Page 1 of 1

Company: CO500 Penryn Fire
Budget Structure: Special District Budget - Detail Level
Period: FY2025 - May
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	(66,220.00)	0	0	(117,175.35)	\$50,955.35	176.95%
42010:Investment Income	(28,000.00)	0	0	(23,227.27)	(\$4,772.73)	82.95%
46360:Other Fees and Charges	0	0	0	0.00	\$0.00	0.00%
46440:Mitigation Fees	(38,220.00)	0	0	(93,948.08)	\$55,728.08	245.81%
48030:Miscellaneous	0	0	0	0.00	\$0.00	0.00%
Total Expenses	116,220.00	0	0	56,545.36	\$59,674.64	48.65%
Total Capital Assets	50,000.00	0	0	0	\$50,000.00	0.00%
54460:Capital Assets - Other Agencies - Equipment	50,000.00	0	0	0	\$50,000.00	0.00%
Total Expenses (Non Capital Assets)	66,220.00	0	0	56,545.36	\$9,674.64	85.39%
52260:Misc Expense	15,000.00	0	0	5,325.26	\$9,674.74	35.50%
53040:Lease Purchase Principal	34,171.00	0	0	34,170.81	\$0.19	100.00%
53080:Lease Purchase Interest	17,049.00	0	0	17,049.29	(\$0.29)	100.00%
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

07:58 PM

06/15/2025

Page 1 of 1

Company: CO500 Penryn Fire

Ledger: Actuals

Period: FY2025 - May

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
		2025-05	2024-05		
Income					
Charges for Services	2,834	93,948	53,379	(50,545.13)	(94.7%)
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	0	0	0.00	0.0%
Revenue from Use of Money & Property	0	0	0	0.00	0.0%
Other Financing Sources	0	0	8,000	(8,000.00)	(100.0%)
Donations	0	0	0	0.00	0.0%
Fines, Forfeits & Penalties	0	0	0	0.00	0.0%
Non-Operating Revenue	1,446	23,227	24,347	(22,901.07)	(94.1%)
Total Revenue	4,279	117,175	85,725	81,446.20	(95.0%)
Expenses					
Salaries & Employee Benefits	0	0	0	0.00	0.0%
Services and Supplies	(32)	5,325	5,000	(5,032.00)	(100.6%)
Capital Asset Expenses	0	0	0	0.00	0.0%
Other Charges	0	51,220	51,220	(51,220.10)	(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%
Total Operating Expenses	(32)	56,545	56,220	(56,252.10)	(100.1%)
Intra Fund Transfers	0	0	0	0.00	0.0%
Total Other Income/Expenses	0	0	0	0.00	0.0%
Net Income	(4,311)	(60,630)	(29,505)	25,194.10	(85.4%)

06:37 PM
06/15/2025
Page 1 of 1

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8:59 AM

06/18/25

Penryn Fire General
Check Detail
May 14 through June 18, 2025

Num	Date	Name	Account	Original Amount
	05/20/2025	AT&T Inc.	General Operating Funds	-124.58
	05/20/2025		52040 Communication Services	124.58
TOTAL				124.58
	05/20/2025	AT&T Mobility	General Operating Funds	-160.96
	05/20/2025		52040 Communication Services	160.96
TOTAL				160.96
	05/20/2025	Danielle Hardesty	General Operating Funds	-75.00
	05/20/2025		52580 Commision Reimbursements	75.00
TOTAL				75.00
	05/20/2025	Everguard Systems	General Operating Funds	-1,033.97
	05/20/2025		52040 Communication Services	1,033.97
TOTAL				1,033.97
	05/20/2025	FRMS	General Operating Funds	-19,876.25
	05/20/2025		51360 Workers Comp Ins.	19,876.25
TOTAL				19,876.25
	05/20/2025	Kaiser Foundation Health Plan	General Operating Funds	-6,931.42
	05/20/2025		51310 Employee Group Insurance	5,211.96
			51310 Employee Group Insurance	1,719.46
TOTAL				6,931.42
	05/20/2025	Larry Shields	General Operating Funds	-75.00
	05/20/2025		52580 Commision Reimbursements	75.00
TOTAL				75.00
	05/20/2025	Municipal Emergency Services	General Operating Funds	-683.18
	05/20/2025		52560 Fire Rescue Supp / SCBA	683.18
TOTAL				683.18
	05/20/2025	Robert Verdugo	General Operating Funds	-75.00
	05/20/2025		52510 Commissioner Fees	75.00
TOTAL				75.00
	05/20/2025	Scotts PPE	General Operating Funds	-1,354.70
	05/20/2025		52030 Clothing and Personal	1,354.70
TOTAL				1,354.70

8:59 AM

06/18/25

Penryn Fire General
Check Detail
May 14 through June 18, 2025

Num	Date	Name	Account	Original Amount
	06/11/2025	AT&T Mobility	General Operating Funds	-160.96
	06/11/2025		52040 Communication Services	160.96
TOTAL				160.96
	06/11/2025	Burton's Fire Inc	General Operating Funds	-1,064.34
	06/11/2025		52330 Supplies-Equipment	1,064.34
TOTAL				1,064.34
	06/11/2025	Dawson Oil Co.	General Operating Funds	-1,026.90
	06/11/2025		52170 Fuel	1,026.90
TOTAL				1,026.90
	06/11/2025	ISU Insurance Services	General Operating Funds	-4,974.25
	06/11/2025		52080 Insurance Liability	4,974.25
TOTAL				4,974.25
	06/11/2025	Life Assist Inc.	General Operating Funds	-797.80
	06/11/2025		52330 Supplies-Equipment	797.80
TOTAL				797.80
	06/11/2025	Loomis Ace Hardware	General Operating Funds	-105.32
	06/11/2025		52330 Supplies-Equipment	105.32
TOTAL				105.32
	06/11/2025	Luna Tech, LLC	General Operating Funds	-35.00
	06/11/2025		52040 Communication Services	35.00
TOTAL				35.00
	06/11/2025	Newcastle Fire Protection District	General Operating Funds	-57.93
	06/11/2025		52330 Supplies-Equipment	57.93
TOTAL				57.93
	06/11/2025	Rhiannon Fairchild	General Operating Funds	-26.81
	06/11/2025		52260 Miscellaneous	26.81
TOTAL				26.81
	06/11/2025	Riebes Auto Parts	General Operating Funds	-74.46
	06/11/2025		52330 Supplies-Equipment	74.46
TOTAL				74.46

8:59 AM

06/18/25

Penryn Fire General
Check Detail
May 14 through June 18, 2025

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Original Amount</u>
	06/11/2025	US Bank	General Operating Funds	-1,529.06
	06/11/2025		52800 Utilities	899.63
			52330 Supplies-Equipment	129.43
			52260 Miscellaneous	100.00
			52785 Training	400.00
TOTAL				1,529.06

JOA REIMBURSEMENT (Receivable)

PLACER HILLS JULY - SEPT 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Miller	Engine 84	07/20/2024 08:00	07/21/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Miller	Engine 84	07/21/2024 08:00	07/22/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Hodsdon	Engine 84	08/14/2024 09:30	08/15/2024 08:00	22.5	\$ 25.34	\$ 38.01	\$ 855.23	\$ 12.40	\$ 96.81	\$ 964.44
Garrison	Engine 84	08/21/2024 08:00	08/22/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	\$ 1,028.73
Gordon	Engine 86	07/01/2024 08:00	07/02/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Keeler	Engine 86	07/04/2024 08:00	07/05/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	\$ 1,028.73
Gordon	Engine 86	07/16/2024 08:00	07/17/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Keeler	Engine 86	07/17/2024 08:00	07/18/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	\$ 1,028.73

Total: \$ 8,592.65 PD 10/2024

PLACER HILLS OCT - DEC 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 86	12/08/2024 08:00	12/09/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Engine 86	12/20/2024 09:00	12/21/2024 08:00	23	\$ 27.97	\$ 41.96	\$ 964.97	\$ 13.99	\$ 109.23	\$ 1,088.19

Total: \$ 2,223.69 PD 01/2025

PLACER HILLS JAN - MAR 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Keeler	Engine 84	01/31/2025 08:00	02/01/2025 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	\$ 1,028.73

Total: \$ 1,028.73 PD 04/2025

FORESTHILL JULY - SEPT 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 90	07/01/2024 00:00	07/01/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Engine 90	07/13/2024 08:00	07/14/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Engine 90	07/19/2024 08:00	07/20/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Engine 90	08/29/2024 08:00	08/30/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Keeler	Engine 90	09/06/2024 16:00	09/07/2024 08:00	16	\$ 25.34	\$ 38.01	\$ 608.16	\$ 8.82	\$ 68.84	\$ 685.82
Gordon	Engine 90	09/22/2024 20:00	09/23/2024 08:00	12	\$ 27.97	\$ 41.96	\$ 503.46	\$ 7.30	\$ 56.99	\$ 567.75
Gordon	Engine 90	09/23/2024 08:00	09/24/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	\$ 1,135.50
Gordon	Medic 88	07/22/2024 15:30	07/23/2024 08:00	16.5	\$ 27.97	\$ 41.96	\$ 692.26	\$ 10.04	\$ 78.36	\$ 780.66

Gordon	Medic 88	07/23/2024 08:00	07/24/2024 08:00	24	\$	27.97	\$	41.96	\$	1,006.92	\$	14.60	\$	113.98	\$	1,135.50
Gordon	Medic 88	08/15/2024 08:00	08/16/2024 08:00	24	\$	27.97	\$	41.96	\$	1,006.92	\$	14.60	\$	113.98	\$	1,135.50
Gordon	Medic 88	08/28/2024 08:00	08/29/2024 08:00	24	\$	27.97	\$	41.96	\$	1,006.92	\$	14.60	\$	113.98	\$	1,135.50
Gordon	Medic 88	08/30/2024 08:00	08/31/2024 08:00	24	\$	27.97	\$	41.96	\$	1,006.92	\$	14.60	\$	113.98	\$	1,135.50
Gordon	Medic 88	09/04/2024 08:00	09/05/2024 08:00	24	\$	27.97	\$	41.96	\$	1,006.92	\$	14.60	\$	113.98	\$	1,135.50
Gordon	Medic 88	09/05/2024 11:00	09/06/2024 08:00	21	\$	27.97	\$	41.96	\$	881.06	\$	12.78	\$	99.74	\$	993.57
Gordon	Medic 88	09/26/2024 08:00	09/27/2024 08:00	18.5	\$	27.97	\$	41.96	\$	776.17	\$	11.25	\$	87.86	\$	875.28
Gordon	Medic 88	09/28/2024 08:00	09/29/2024 08:00	24	\$	27.97	\$	41.96	\$	1,006.92	\$	14.60	\$	113.98	\$	1,135.50

Total:

\$ 16,393.62

PD 10/2024

FORESTHILL OCT - DEC 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Engine 90	10/04/2024 08:00	10/05/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	1,135.50
Keeler	Medic 88	10/07/2024 08:00	10/08/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	1,028.73
Keeler	Engine 90	10/09/2024 08:00	10/10/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	1,028.73
Keeler	Engine 90	10/14/2024 08:00	10/15/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	1,028.73
Keeler	Medic 88	10/25/2024 08:00	10/26/2024 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	1,028.73
Gordon	Engine 90	10/29/2024 17:30	10/30/2024 08:00	14.5	\$ 27.97	\$ 41.96	\$ 608.35	\$ 8.82	\$ 68.86	686.03
Miller	Engine 90	11/03/2024 08:00	11/04/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	1,135.50
Gordon	Medic 88	11/27/2024 08:00	11/28/2024 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	1,135.50

Total:

\$ 6,043.24

PD 01/2025

FORESTHILL JAN - MAR 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Garrison	Engine 90	01/14/2025 08:00	01/15/2025 08:00	24	\$ 25.34	\$ 38.01	\$ 912.24	\$ 13.23	\$ 103.27	1,028.73
Gordon	Engine 90	01/27/2025 08:00	01/28/2025 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	1,135.50
Gordon	Engine 90	02/07/2025 09:00	02/08/2025 08:00	23	\$ 27.97	\$ 41.96	\$ 964.97	\$ 13.99	\$ 109.23	1,088.19
Gordon	Engine 90	02/14/2025 08:00	02/15/2025 08:00	24	\$ 27.97	\$ 41.96	\$ 1,006.92	\$ 14.60	\$ 113.98	1,135.50
Gordon	Medic 88	03/22/2025 06:30	03/22/2025 19:30	13	\$ 27.97	\$ 41.96	\$ 545.42	\$ 7.91	\$ 61.74	615.06

Total:

\$ 2,838.76

PD 04/2025

NEWCASTLE JAN - MAR 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Garrison	Engine 41	01/18/2025 08:00	01/19/2025 08:00	24	25.34	38.01	912.24	13.23	103.27	1,028.73

Total

1,028.73

PD 04/2025

AUBURN JAN - MAR 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Gordon	Special Assign	03/28/2025 08:00	03/29/2025 08:00	24	27.97	41.96	1006.92	14.60	113.98	1,135.50
Total										1,135.50

JOA REIMBURSEMENT
(Payable)

PLACER HILLS OCT - DEC 2025

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Craig	Engine 38	10/12/2024 08:00	10/13/2024 08:00	24	\$ 32.40	\$ 48.60	\$ 1,166.40	\$ 16.91	\$ 85.50	\$ 1,268.81

NEWCASTLE OCT - DEC 2024

Last Name	Assignment	Start Date	End Date	Length	Payrate	OT	Subtotal	Taxes	WC	Total
Hicks	Engine 38	10/22/2024 08:30	10/22/2024 16:00	7.5	\$ 27.04	\$ 40.56	\$ 304.20	\$ 4.41	\$ 34.44	\$ 343.05

STRIKE TEAM / PREPOSITIONING

PENRYN STRIKE TEAM - PREPOSITIONING

Incident	Equipment	Depart date	Return date	Hours	Personnel	Equipment	Admin	Expenses	Total	Staffing	Paid Status
ABH	B38	7/25/2024	8/31/2024	144	18,809.28	22,570.56	4,137.98		45,517.82	3 RYN	PD 11/2024
Actual cost of staffing for ABH									(16,940.04)		
Palisades	E41	1/8/2025	1/18/2025	254.5	33,245.34	-	3,324.53		36,569.87	3 RYN	PD 04/2025
	E84	1/8/2025	1/18/2025	254.5	10,602.47	-	1,060.25		11,662.72	1 RYN	
Actual cost of staffing for Palisades									(46,044.14)		
Total FY 2024/2025									30,766.23		

VOLUNTEER FIREFIGHTER APPOINTMENT PROCESS

Purpose:

The purpose of this procedure is to establish an ongoing process that allows an efficient means of bringing Volunteer Firefighters into the organization.

A Fire Captain under the direction of the Operations Chief (Volunteer Team) will be assigned the responsibilities to implement this process and follow these guidelines.

General Guidelines:

1. It is desirable that individuals interested in becoming a Volunteer Firefighter have completed a Fire Academy and or achieved certification as Firefighter 1 by the Office of the State Fire Marshal (OSFM).
2. Individuals that do not hold Firefighter 1 or Fire Academy certification may be limited to fireground tasks on emergency incidents; no IDLH (immediate dangerous to life and health) tasks (as per OSHA requirements). Individuals are encouraged during the probationary period to enroll in a Fire Academy.
3. Volunteer Firefighters may participate on Strike Team assignments provided that all CICCIS (California Incident Command Certification System) qualifications have been met as required by the CFAA (California Fire Assistance Agreement) at time of deployment.
4. Volunteer candidates will be subject to a DMV and DOJ review. The Volunteer Team will determine if the applicant's DMV/DOJ records meet District standards.
5. Applicants must pass a physical exam prior to any firefighting related activities.
6. The number of rostered Volunteer personnel will be dependent on the needs of the District as determined by the Fire Chief.

Procedure:

For the purposes of appointing Volunteer Firefighters the following procedures have been established.

1. As directed by the Fire Chief, the Volunteer Team will create an "announcement flyer" and post the announcement on the District's website, and distribute through various media outlets.
2. Interested individuals must complete and submit a Fire District Application.
3. The Volunteer Team will review the applications and determine which applicants will participate in a testing/interview process.
4. All qualified applications will be forwarded to the Administration Office for Human Resource processing.
5. A testing/interview process will be established and implemented by the Volunteer Team.
6. Applicants successfully passing the testing/interview process will be forwarded to the Administrative Office to continue the Human Resource processing.
7. A list of "qualified" candidates may be established for future open Volunteer Firefighting positions.

8. Successful applicants that are appointed to a Volunteer position will meet with the Volunteer Team to issue safety equipment and explain expectations, limitations, and the Training Program.
9. Volunteers will receive the usual in-house training as outlined in our training program. Once they complete the one year probation they will be eligible to attend outside training as authorized by the Fire Chief.

Responsibility:

It will be the responsibility of the assigned Fire Captain, Operations Chief, Fire Chief, and Administrative staff to see that all procedures are followed during the application process for Volunteer Firefighters.



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

RESOLUTION NO. 2025-08

**A RESOLUTION APPROVING A FUNDS TRANSFER OF \$80,766.23 INTO COMMITTED FUND
BALANCE RESERVES IN OPERATING FUND**

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 Protection District approves a transfer of \$80,766.23 from fiduciary net position to committed fund balance reserves in the operating fund; and

WHEREAS: The Board of Directors of the Penryn Fire Protection District designate these funds in general committed reserves for funding for future capital asset purchases; and

NOW THEREFORE BE IT RESOLVED, that the Board of Directors of the Penryn Fire Protection District authorize the transfer of \$80,766.23 into the general committed reserves.

BE IT FURTHER RESOLVED, that the Board of Directors of the Penryn Fire Protection District direct the Placer County Auditor-Controller to make the necessary transfer.

APPROVED, PASSED AND ADOPTED at a regular meeting by the Board of Directors of the Penryn Fire Protection District this twenty third day of June 2025, by the following vote on roll call:

AYES:

NOES:

ABSENT:

ATTEST: _____
Larry Shields, District Secretary

Cheryl Hotaling, Chair



PENRYN FIRE PROTECTION DISTRICT

STAFF REPORT

Date: June 23, 2025
To: Board of Directors
From: Finance and Administrative Contract Oversight Committee
Subject: Movement of Fund Balance to Committed status in Operating Fund

Background

A \$50,000 Equipment Expense was included in the September 2024 Board adopted FY 2024-2025 Operating Budget.

Also, throughout FY 2024-2025, Penryn staff were deployed on two Strike Teams resulting in reimbursement revenue from the State.

Discussion

The purpose of allocating \$50,000 in Equipment Expense is to provide for future Capital Equipment/Asset purchases. It is the intention of the Board to annually move this budget amount into Committed Fund Balance status in the Operating Fund. While this move does not change the overall Fund Balance for the Operating Fund, it does restrict use of committed funds to Capital Equipment/Asset purchases.

The reimbursement revenue from the State for Strike Teams is comprised of a labor component, equipment rental fees, and a 10% administration fee. The reimbursement for equipment rental and the administration fee will generally not have offsetting costs. The FY 2024- 2025 events have resulted in \$30,766.23 in state reimbursement revenue not offset by labor costs.

Fiscal Impact

Adoption of Resolution 2025-08 will transfer the \$50,000 Equipment Expense amount and the \$30,766.23 State Reimbursement Revenue amount from the Operating Fund Balance to Committed Fund Balance for future Capital Equipment/Asset purchases. This transfer will not change the overall Fund Balance levels.

Recommendation

The Committee recommends that the Board adopt Resolution 2025-08 authorizing the transfer of \$80,766.23 from the Operating Fund Balance to Committed Fund Balance for future Capital Equipment/Asset purchases



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

RESOLUTION NO. 2025-09

**A RESOLUTION AMENDING THE OPERATING AND MITIGATION BUDGETS 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 and mitigation budgets need to be updated to reflect changes in revenues 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 authorizes and directs the Placer County Auditor-Controller to make the necessary amendments to the operating and mitigation budgets for Fiscal Year 2024-2025.

PASSED AND ADOPTED by the Board of Directors of the Penryn Fire Protection District this twenty third day of June 2025, by the following vote on roll call:

AYES

NOES:

ABSENT:

Cheryl Hotaling, Chairperson

ATTEST:

Larry Shields, District Secretary



PENRYN FIRE PROTECTION DISTRICT

STAFF REPORT

Date: June 23, 2025
To: Board of Directors
From: Finance and Administrative Contract Oversight Committee
Subject: FY 2024 - 2025 Amendments to Budgets

Background

The District's Final Operating and Mitigation Budgets for Fiscal Year (FY) 2024-2025 were adopted on September 16, 2024. Additional amendments to the FY 2024-2025 budgets are necessary to reflect activity that has occurred since September.

Discussion – Operating Fund

Revenue

- Investment Income – increased from \$40,000 to \$55,000 due to better-than-expected earnings.
- JOA Reimbursements – the reimbursement amount is not included in the September budget since the amount depends on many uncontrollable factors. The offsetting salary expense is also not included in those budgets. At this point in the fiscal year, we are able to evaluate year-to-date activity. Based on actual reimbursements to date, it is estimated the reimbursement will total \$39,000 for FY 2024 – 2025
- Fire Code Inspections – decreased from \$6,500 to \$3,000 due to a slowdown in building activity.
- Fire Services Strike Teams (Other Fees and Services) – the initial budget did not have an amount for this category. At this point of the fiscal year, we are able to evaluate year-to-date activity. The total is \$93,750 based on ABH and Palisade incidents.
- Donations– increase to \$350 based on actual donation.

Expenses

- Clothing and Personal – reduced 32,500 to 15,000. The initial budget had funds to purchase of 6 sets of turnouts, 4 have arrived and the final 2 are on order. The funds for the remaining 2 turnouts will be part of the FY 2025-2026 budget.
- Vehicle Maintenance – decreased from \$22,000 to \$18,000.
- Fuel – decreased from \$20,000 to \$10,000.
- Membership Dues – decreased from \$1,000 to \$0.
- Miscellaneous – increased from \$2,000 to \$5,500 to capture expenses for Interns and JOA payments.
- Supplies Equipment – decreased from \$25,000 to \$9,000.

- Services- Payroll/Dispatch – decreased from \$11,700 to \$8,400.
- Professional Service .457 – decreased from \$4,000 to 0. These funds were captured in the increase on Deferred Compensation.
- Rescue Supplies – decreased from \$95,000 to \$48,000 for reduced price in buying SCBAS from South Placer Fire.
- Strike Team – increased to \$32,000 to cover intern expense on strike teams.
- Training – reduced from \$10,000 to \$8,000.
- Equipment fund – increased from \$50,000 to \$80,766. The \$50,000 is budgeted capital replacement and the \$30,766 is revenue from strike teams. These funds are committed to capital replacement needs.
- Overtime and Call Back – increased from \$94,500 to \$180,000 due to operational needs for JOA and Strike Team staffing.
- Deferred Compensation – increased from \$26,782 to \$29,550 to cover account costs and fees.
- CalPERS – increased from \$76,454 to \$78,952 to cover unfunded liability payment made in FY2025.
- PERS Pension expense – increased from \$0 to \$20.
- Employee Group Insurance – increased from \$75,665 to \$77,549 to update from estimated rate increase to actual rate increase.
- Workman’s Compensation Insurance – increased from \$67,357 to \$90,200 to capture missed payment from FY2022-2023.

Discussion – Mitigation Fund

Revenue

- Investment Income – decreased from \$28,000 to \$23,000 due to transfer of \$598,412.07 from Mitigation to Operating- committed fund.
- Mitigation Fees – increased from \$38,220 to \$100,000 to reflect increase of building activity.

Expenses

- Miscellaneous – decreased from \$15,000 to \$6,185 for accurate cost for Tablet Command Project.

Fiscal Impact

Adoption of Resolution 2025-09 decreases the estimated net loss for the FY 2024-2025 **Operating Budget** by \$67,691 (from a net loss of \$-162,565 to a net loss of \$-94,874).

Adoption of Resolution 2025-09 increases the estimated net income for the FY 2024-2025 **Mitigation Budget** by \$66,380 (from break even to a net gain of \$66,380).

Recommendation

The Committee recommends adoption of Resolution 2025-09 approving the **Amended Operating and Mitigation Budgets** for FY 2024-2025.

Penryn Fire Protection District

Preliminary Operating Budget FY 25-26 Draft

	Actual 6/9/25	Adopted FY 24-25	Amended FY 24-25	Preliminary FY 25-26	
Revenue					
Taxes					
					5%
40010 Current Secured	598,941	599,068	599,068	629,021	
40020 Property tax impounds	0	0	0	0	
40040 Railroad Unitary Property	634	634	634	666	
40050 Unitary and Non-Unitary	12,784	12,784	12,784	13,423	
40060 Current Unsecured	12,429	13,084	13,084	13,738	
40070 Delinquent Secured Prop	0	0	0	0	
40090 Delinquent Unsecured	181	0	0	0	
40100 Current Supplemental	12,150	13,848	13,848	14,540	
40110 Delinquent Supplemental	28	0	0	0	
40180 Special Tax Measure C	114,768	114,018	114,018	114,768	Consultant Provided
42010 Investment Income	49,691	40,000	55,000	50,000	
44350 State Homeowners Relief	3,106	3,026	3,026	3,177	
46030 Direct Charges Measure A	493,815	491,257	491,257	513,530	Consultant Provided
Total Taxes	1,298,527	1,287,719	1,302,719	1,352,864	
44040 State Match/Grants	0	0	0	0	
45010 Aid from Other Agencies	0	0	0	0	
46090 Fire Code Inspections	2,735	6,500	3,000	5,000	
46350 Fire Services	0	0	0	0	
46360 JOA reimbursements	38,149		39,000	0	
46360 Other Fees and Services	93,750		93,750	0	
47010 Donations	350	0	350	0	
48030 Miscellaneous	1,376	2,000	2,000	2,000	
Total Revenue	1,434,889	1,296,219	1,440,819	1,359,864	
Expense					
Operations					
					2 sets c/o FY25 17,500, Mou Mandated 3600 and 1200 boots, 3600 interns, 1200 turnout pants, 1500 repairs
52030 Clothing and Personal	13,976	32,500	15,000	28,600	
52040 Communication Services	4,599	6,500	6,500	6,500	
52080 Insurance Liability	16,802	21,301	21,301	21,989	JPRIMA
52160 Maintenance - vehicles	17,944	22,000	18,000	22,000	
Total 52160 Maintenance - vehicles	17,944	22,000	18,000	22,000	
52170 Fuel	6,304	20,000	10,000	20,000	
52180 Bldng Materials, Improve	9,503	10,000	10,000	4,500	Gravel 2.5K, 2K general
52240 Membership Dues	0	1,000	0		
52260 Miscellaneous	5,458	2,000	5,500	3,000	Intern on-boarding costs
52320 Printing	0	500	500	500	
52330 Other Supplies					
52330 Office Supplies	2,989	3,000	3,000	6,800	Includes Tablet Command yearly fees
52330 Supplies-Equipment	7,279	25,000	9,000	20,000	
Total 52330 Other Supplies	10,268	28,000	12,000	26,800	
52360 Professional Services					
52360	0	0	0		

Penryn Fire Protection District

Preliminary Operating Budget FY 25-26 Draft

	Actual 6/9/25	Adopted FY 24-25	Amended FY 24-25	Preliminary FY 25-26	
52360 Administration Contract	184,270	184,270	184,270	184,270	Contract
52360 Audit	6,265	6,265	6,265	6,435	Contract
52360 County Collection Charges	6,021	6,053	6,053	6,283	County
52360 LAFCO dues	1,517	1,516	1,516	1,927	Laico
52360 Parcel Tax Consultant	3,116	8,500	8,500	8,500	Contract
52360 SB 2557 Collection costs	10,517	10,517	10,517	11,043	County
Total 52360 Professional Services	211,705	217,121	217,121	218,457	
52370 Legal Services	9,718	10,000	10,000	10,000	
52390 County Services					
52390 Services payroll/dispatch	8,400	11,770	8,400	7,128	County MOU
52390 Professional Svcs. 457	0	4,000	0		
Total 52390 County Services	8,400	15,770	8,400	7,128	
52490 Special Contributions	0	0	0	0	
52560 Fire Rescue Supplies / SCBA	47,261	95,000	48,000	0	
52580 Special District Expense					
52580 Commission Reimbursements	2,700	4,500	4,500	4,500	
52580 Precinct Elections	500	500	500	0	
52580 Strike Team Expense	31,807	0	32,000	0	
Total 52580 Special District Expense	35,007	5,000	37,000	4,500	
52785 Training	7,220	10,000	8,000	1,800	MOU mandate
52800 Utilities	14,001	17,000	17,000	22,000	
53190 Taxes & Assessments	65	70	70	70	
54450 Equipment	0	50,000	80,766	88,000	Catchup & On Going Capital Replacement Costs
Total Operations	418,231	563,762	525,158	485,845	
Total Expense	418,231	563,762	525,158	485,845	
Payroll Expenses					
51010 Salaries and Wages	443,356	537,859	537,859	551,291	
51040 Overtime and Call Back	170,332	94,500	180,000	96,863	
51110 Def Compensation	29,532	26,782	29,550	4,000	Account fees
51210 CalPERS	65,612	76,454	78,952	77,181	
51220 Payroll Taxes	9,318	16,405	16,405	16,814	
51270 PERS Pension Expense	20	0	20	0	
51310 Employee Group Insurance	49,911	75,665	77,549	101,197	
51360 Workers Comp Ins.	90,181	67,357	90,200	71,273	
51370 Comp for Absence	0	0	0	0	
Total Payroll Expenses	858,262	895,022	1,010,535	918,618	
Total Expense	1,276,492	1,458,784	1,535,693	1,404,463	
Net Income	158,396	-162,565	-94,874	-44,599	
Beginning Fund Balance	1,325,393	1,325,393	1,325,393	1,230,519	
Committed Fund Balance				598,412	
Ending Balance	1,483,789	1,162,828	1,230,519	1,784,332	

Penryn Fire Protection District
Preliminary Mitigation Budget FY 25-26 Draft

	Actual 6/9/25	Adopted FY 24/25	Amended FY 24/25	Preliminary FY 25/26
Revenue				
42010 Interest Income	21,782	28,000	23,000	17,500
46440 Mitigation Fees	100,116	38,220	100,000	33,720
48030 Miscellaneous - Donations	-	-		
TOTAL REVENUE	121,897	66,220	123,000	51,220
Expense				
52260 Miscellaneous	5,357	15,000	6,185	0
54440 Buildings and Improvements				
53040 Lease Purchase - Principal	34,171	34,171	34,171	35,743
53080 Lease Purchase - Interest	17,049	17,049	17,049	15,477
TOTAL EXPENSES	56,577	66,220	57,405	51,220
NET INCOME/(LOSS)	65,320	-	65,595	(0)
Beginning Fund Balance Restricted	979,293	979,293	979,293	979,293
Beginning Balance - Unrestricted	-	-	-	(0)
Ending Balance	1,044,613	979,293	1,044,888	979,293



COUNTY OF PLACER

OFFICE OF THE AUDITOR-CONTROLLER

ANDREW C. SISK, CPA
Auditor-Controller
E-mail: asisk@placer.ca.gov

NICOLE C. HOWARD, CPA
Assistant Auditor-Controller
E-mail: nhoward@placer.ca.gov

July 1, 2025

To the Board of Directors and Management
Penryn Fire District

The Auditor-Controller is pleased to confirm our understanding of the terms and costs of our services under this agreement for the 2025-2026 fiscal year.

A. Scope of Services

The Auditor-Controller will provide the following services to Penryn Fire District (District):

1. **General Accounting** – includes use of the County's centralized accounting system and recording of financial system entries submitted by the District. Transactions will be reviewed for authorization by appropriate District personnel prior to processing. This also includes compiling the District's financial information to report within the County's Cost Plan, if applicable.
2. **Accounts Payable** – includes processing payment claims by warrant, wire, or ACH. Claims will be reviewed to validate authorized District signers have approved the payment prior to processing, recording, and mailing payments. Any invoices submitted with payment claims will be scanned and archived for retention. Reviewing invoices for mathematical accuracy and appropriateness of expenditure is not part of the service agreement. Maintaining vendors and payments for purposes of tax reporting along with issuing IRS Tax Form 1099 for the calendar year, if applicable and biweekly State EDD Reporting.
3. **Accounting Support** – includes responding to routine inquiries, working with external auditors, and replying to bank confirmations.
4. **Payroll** – includes bi-weekly payroll processing and validating employees' timecards including wage garnishments, recording, and mailing payments, submitting retirement and deferred compensation data, remitting tax payments, filing quarterly tax reports, issuing W-2 forms, and maintaining complete records. All payroll will be reviewed by the District prior to submitting for payment. See Exhibit A for scope of work and payment terms.
5. **Workday External Connection** – includes access to the Workday accounting system.
6. **Adopted Budget** – includes recording the District's adopted budget, ensuring expenditures do not exceed authorized budget and processing budget revisions.
7. **Gann Limit** – calculation of appropriation limit for the current fiscal year and measurement (testing) of appropriation limit for the previous fiscal year to assist the District in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution.

B. Term

The term of this Agreement will commence on July 1, 2025, and end on June 30, 2026. Subject to written agreement of the parties, this agreement may be renewed annually.

C. Responsibilities of Auditor-Controller

The Auditor-Controller's responsibility under this Agreement is to perform the services enumerated above. The Auditor-Controller will not audit accounting entries, payment claims or budget transactions, nor will we validate the appropriateness of accounting transactions or claims for payment.

The Auditor-Controller's services are not designed to detect instances of fraud, or non-compliance with laws or regulations or significant errors; however, the Auditor-Controller will communicate to the District any known and suspected fraud, non-compliance with laws or regulations, or significant errors that come to their attention. Neither the County nor the Auditor-Controller will be held liable should any instances of fraud, non-compliance with laws or regulations or significant errors be subsequently discovered by either the District or through a claim or lawsuit to the District.

D. Responsibilities of District Management

The District is responsible for (1) ensuring all transactions are submitted and/or approved by authorized staff, (2) reviewing all transactions prior to submittal to ensure appropriateness of the expenditure, compliance with laws or regulations and to check for significant errors and fraud, (3) retaining all source documents, and (4) providing all District Board authorized budgets and budget amendments. The District is encouraged to routinely provide accounting reports and payment registers to its Board for review.

The District agrees to inform County of significant non-compliance, fraud and/or errors immediately upon discovery.

For all services provided, District management agrees to assume all management responsibilities; oversee the services by designating an individual who possesses suitable skill, knowledge, and/or experience to understand the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. The District agrees to hold the County and the Auditor-Controller harmless for any subsequent claims or lawsuits that may arise from the results of the services.

Annual Cost and Billing

The annual cost of services identified above is \$7,128. The District will be billed by journal entry during the third quarter of the fiscal year for the entire annual costs. Specific billing details can be provided to the District upon request.

Agreement

The Auditor-Controller appreciates the opportunity to be of service to you and believes this letter accurately summarizes the significant terms of your agreement. This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements. Please execute this document and return the original version to my office at your earliest convenience.

Sincerely,

A handwritten signature in blue ink, appearing to read "Andrew C. Sisk".

Andrew C. Sisk, CPA
Auditor-Controller

We, the undersigned, have read and agree to the terms of this Agreement. We represent we have the authority to execute this Agreement on behalf of the Penryn Fire District.

Authorized Signature: _____ Dated: _____

Authorized Board Signature (If Necessary): _____ Dated: _____



Email: Imoore@kblegal.us

June 4, 2025

VIA EMAIL ONLY

Penryn Fire Protection Department
Ian Gow, Fire Chief
Email: igow@placerhillsfire.org

Re: Kingsley Bogard LLP
Billing Rates for Fiscal Year 2025/2026

Dear Chief Gow:

Set forth below are Kingsley Bogard's hourly billing rates that will be effective July 1, 2025 for the fiscal year 2025/2026

Associate	\$220 - \$335
Partner	\$295 - \$400
Of Counsel	\$300 - \$400
Paralegal	\$150 - \$215

In addition, Penryn Fire Protection Department ("FPD") hereby agrees to pay a 2% per month administrative charge calculated and based on monthly fees billed to cover related operational expenses incurred by the Law Firm. This administrative fee is in lieu of charging Penryn FPD for Westlaw, photocopies, automobile mileage, parking, facsimiles, telephone, document preparation, and postage. Typical cost advances which include, but are not limited to, messenger fees, travel costs, witness fees, overnight delivery, deposition and court reporter fees, transcript costs, expert witness fees, investigative fees etc. will still be billed separately.

Please sign the enclosed acknowledgment and return a copy to us by email. We appreciate the continued opportunity to partner with Penryn FPD. If you require further information, please contact me.

Very truly yours,

KINGSLEY BOGARD LLP



LINDSAY K. MOORE

LKM:th

Enclosure



**ACKNOWLEDGMENT OF
2025/2026 FISCAL YEAR
LEGAL SERVICES BILLING RATES**

Associate	\$220 - \$335
Partner	\$295 - \$400
Of Counsel	\$300 - \$400
Paralegal	\$150 - \$215

Please acknowledge receipt of Kingsley Bogard's 2025/2026 fiscal year billing rates for legal services by signing and returning this form to:

Lindsay K. Moore
Kingsley Bogard LLP
Email: lmoore@kblegal.us
Email: thayes@kblegal.us

FOR: Penryn Fire Protection Department

Date: _____, 2025

Signature: _____

Name: _____

Title: _____



June 10, 2025

COMMISSIONERS

Cindy Gustafson
*Chair
(County)*

Joshua Alpine
*Vice Chair
(Special District)*

Whitney Eklund
(City)

Judy Friedman
(Special District)

Shanti Landon
(County)

Sean Lomen
(City)

Susan Rohan
(Public)

**ALTERNATE
COMMISSIONERS**

David Bass
(City)

Anthony DeMattei
(County)

Cherri Spriggs
(Public)

Stephanie
Youngblood
(City)

Vacant
(Special District)

COUNSEL

Michael Walker
General Counsel

STAFF

Michelle McIntyre
Executive Officer

Amanda Ross
*Acting Assistant
Executive Officer*

Amy Engle
Commission Clerk

To: Presiding Officer
Independent Special Districts of Placer County

Subject: **Call for Nominations to Fill Vacant Alternate Seat on
LAFCO**

Dear Presiding Officer,

I hope this letter finds you well. I am writing to inform you that there is currently a vacancy for the alternate member seat representing independent special districts on the Placer County Local Agency Formation Commission (LAFCO).

I am pleased to invite each board presiding officer (Board Chair) to nominate a candidate to fill this vacancy. You may nominate any director —yourself included— currently serving on an independent special district board. The selected candidate will serve the remaining term of the vacant seat, which ends in May 2028.

To ensure the validity of your nomination, please adhere to the guidelines outlined below:

➤ **Presiding Officer Signature:** You, the presiding officer of your special district, must sign the nomination form. (The nomination does not require action by the full board at a district meeting.)

➤ **Delegation of Authority:** *If* the presiding officer has delegated the authority to nominate a candidate to another director on the District Board, a copy of the relevant meeting minutes or minute order documenting this delegation must be included.

➤ **Nomination Period:** begins today, June 10, 2025, and will **close on Thursday, July 10, 2025, at 4:00 PM.**

Nominations must be submitted via email using the attached nomination form. Each nominee should also include a one-page statement of qualifications and the nomination form. Please be aware

Call for Nominations to Fill Vacant Alternate Seat on LAFCO

June 10, 2025

that nominations received after the deadline will not be accepted. Once the nomination period concludes, LAFCO staff will email ballots, statements of qualifications, and voting instructions to each district.

If you have any questions or need further assistance, please do not hesitate to contact LAFCO staff at (530) 889-4097 or lafco@placer.ca.gov. Thank you for your attention to this important matter, and I look forward to your participation.

Sincerely,

Michelle McIntyre

Michelle McIntyre, Executive Officer
Placer LAFCO



Placer County Independent Special District Selection Committee
Nomination Form
Alternate Member

Please use this form to nominate a director on a Placer County Independent Special District board to run for the upcoming vacant alternate member seat on the LAFCO Commission.

Nominee's Name	Position of Nominee	Originating District

Name of Nominating District: _____

Printed Name of Presiding Officer: _____

Signature of Presiding Officer: _____
(Signature Required)¹

- ☐ Minutes Attached (Optional)
☐ Statement of Qualifications Attached

Please email completed nomination forms to lafco@placer.ca.gov
by **Thursday, July 10, 2025, at 4 PM**

¹ The nominating district's presiding officer must sign this form unless the district's board has delegated authority to another person to nominate a director on behalf of the district. If this form is signed by such a delegee, please include the district's meeting minutes or minute order evidencing the delegation.



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

RESOLUTION NO. 2025-10

A RESOLUTION ADOPTING THE PRELIMINARY BUDGET FOR FISCAL YEAR 2025-2026

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 has reviewed and approved the Preliminary Operating and Mitigation Budgets for Fiscal Year 2025-2026;

NOW THEREFORE BE IT RESOLVED by the Board of Directors of the Penryn Fire Protection District that the District Administrator is authorized and directed to file a copy of the Preliminary Budgets with the Placer County Auditor-Controller.

NOW THEREFORE BE IT FURTHER RESOLVED that the Placer County Auditor Controller is authorized and directed to input the 2025-2026 budgeted amounts for Fund FD32807 and Fund FD32808.

PASSED AND ADOPTED by the Board of Directors of the Penryn Fire Protection District this twenty third day of June 2025, by the following vote on roll call:

AYES

NOES:

ABSENT:

Cheryl Hotaling, Chairperson

ATTEST:

Larry Shields, District Secretary



PENRYN FIRE PROTECTION DISTRICT

STAFF REPORT

Date: June 23, 2025
To: Board of Directors
From: Finance and Administrative Contract Oversight Committee
Subject: FY 2025-2026 Preliminary Budget

Background

The District's budget is a planning and spending guide adopted annually by the Board. It may be modified during the fiscal year with Board approval. The budget has two components:

Operating Budget – accounts for operating expenses (salaries, benefits, supplies, fuel, professional services, utilities, small equipment and equipment maintenance).

Mitigation Budget – accounts for capital purchases and debt service.

The District's Preliminary Operating and Mitigation Budgets for Fiscal Year 2025-2026 (FY 2026) are attached. The proposed preliminary budgets have been prepared by the Penryn Finance and Administrative Contract Oversight Committee made up of Board Members Hardesty and Shields, and District Manager Armstrong.

The Final Operating and Mitigation Budgets for FY 2026 will be presented to the Board at a September 2025 meeting. The Final Budgets may include changes and updates that reflect the financial impacts of events that happen subsequent to the adoption of the Preliminary Budgets.

Discussion – Operating Fund

The proposed preliminary FY 2026 **Operating Budget** includes the following:

- A 5% increase in property tax (based on County input).
- Measure C revenue based on consultant calculations.
- Measure A revenue based on consultant calculations (includes a Board approved 4% increase).
- Fire Inspection Fees have been decreased based on FY25 performance.
- No strike team or JOA revenue and expenses as they are not known at this time. If realized in FY 2026, they will be brought back to the Board as a budget amendment.
- A salary increase of 2.5% based on the negotiated MOU between the Nevada County Professional Firefighters and the Penryn Fire Protection District expiring on June 30, 2026, that will be voted on by the Board on June 23, 2025.
- An increase of .01% in employer PERS costs (from 13.99% to 14%).
- Deferred Compensation has been decreased to \$4,000 to cover account fees and the discontinuation of negotiated longevity payments to staff.

- Employee Group Insurance has increased due to negotiated Dental and Vision Insurance and along with increased costs due to staff census changes.
- Increased Worker's Comp Insurance per carrier's guidance.
- Clothing and Personal costs has \$17,500 included in costs for the purchase of 2 sets of turnouts budgeted and ordered in FY25 but not received yet. The remaining allotment of budget is based on MOU specified amounts for clothing and boots, repairs, outfitting of interns, and 6 sets of turnout pants.
- Building Material costs has \$2,500 for purchase of gravel budgeted in FY25 but project not completed and \$2,000 for general repairs.
- Miscellaneous has increased to cover intern on-boarding cost.
- Other Supplies- Office Supplies has increased by \$3,800 to cover yearly fees for Tablet Command system.
- Training has decreased to the MOU Mandated amount pending formal training plan for FY26.
- Equipment expense totaling \$88,000 that will be transferred to Committed Fund Balance to pay for Capital Replacements.

Discussion – Mitigation Fund

The proposed preliminary FY 2025 ***Mitigation Budget*** includes the following:

- Interest income is estimated to be lower due to Mitigation Fund balance.
- Mitigation fees are budgeted to balance out budget with Engine Payment.

Fiscal Impact

Board approval of Resolution 2025-10 will adopt the preliminary ***Operating and Mitigation Budgets*** for FY 2026. The Mitigation Budget is balanced. The Operating Budget projects a net loss of \$44,599. The majority of this amount is for increase in Equipment funding that will be changed to Committed Fund balance for purchase of future capital needs.

Recommendation

The Committee recommends that the Board approve Resolution 2025-10.

Penryn Fire Protection District

Preliminary Operating Budget FY 25-26 Draft

	Actual 6/9/25	Adopted FY 24-25	Amended FY 24-25	Preliminary FY 25-26	
Revenue					
Taxes					5%
40010 Current Secured	598,941	599,068	599,068	629,321	
40020 Property tax impounds	0	0	0	0	
40040 Railroad Unitary Property	634	634	634	634	
40050 Unitary and Non-Unitary	12,784	12,784	12,784	13,423	
40060 Current Unsecured	12,429	13,084	13,084	13,730	
40070 Delinquent Secured Prop	0	0	0	0	
40090 Delinquent Unsecured	181	0	0	0	
40100 Current Supplemental	12,150	13,848	13,848	14,540	
40110 Delinquent Supplemental	28	0	0	0	
40180 Special Tax Measure C	114,768	114,018	114,018	114,768	Consultant Provided
42010 Investment Income	49,691	40,000	55,000	50,000	
44350 State Homeowners Relief	3,106	3,026	3,026	3,177	
46030 Direct Charges Measure A	493,815	491,257	491,257	513,530	Consultant Provided
Total Taxes	1,298,527	1,287,719	1,302,719	1,352,894	
44040 State Match/Grants	0	0	0	0	
45010 Aid from Other Agencies	0	0	0	0	
46090 Fire Code Inspections	2,735	6,500	3,000	5,000	
46350 Fire Services	0	0	0	0	
46360 JOA reimbursements	38,149		39,000	0	
46360 Other Fees and Services	93,750		93,750	0	
47010 Donations	350	0	350	0	
48030 Miscellaneous	1,376	2,000	2,000	2,000	
Total Revenue	1,434,889	1,296,219	1,440,819	1,359,864	
Expense					
Operations					
52030 Clothing and Personal	13,976	32,500	15,000	28,600	2 sets c/o FY25 17,500, Mou Mandated 3600 and 1200 boots, 3600 interns, 1200 turnout pants, 1500 repairs
52040 Communication Services	4,599	6,500	6,500	6,500	
52080 Insurance Liability	16,802	21,301	21,301	21,989	JPRIMA
52160 Maintenance - vehicles	17,944	22,000	18,000	22,000	
Total 52160 Maintenance - vehicles	17,944	22,000	18,000	22,000	
52170 Fuel	6,304	20,000	10,000	20,000	
52180 Bldng Materials, Improve	9,503	10,000	10,000	4,500	Gravel 2.5K, 2K general
52240 Membership Dues	0	1,000	0		
52260 Miscellaneous	5,458	2,000	5,500	3,000	Intern on-boarding costs
52320 Printing	0	500	500	500	
52330 Other Supplies					
52330 Office Supplies	2,989	3,000	3,000	6,800	Includes Tablet Command yearly fees
52330 Supplies-Equipment	7,279	25,000	9,000	20,000	
Total 52330 Other Supplies	10,268	28,000	12,000	26,800	
52360 Professional Services					
52360	0	0	0		

Penryn Fire Protection District

Preliminary Operating Budget FY 25-26 Draft

	Actual 6/9/25	Adopted FY 24-25	Amended FY 24-25	Preliminary FY 25-26	
52360 Administration Contract	184,270	184,270	184,270	184,270	Contract
52360 Audit	6,265	6,265	6,265	6,435	Contract
52360 County Collection Charges	6,021	6,053	6,053	6,283	County
52360 LAFCO dues	1,517	1,516	1,516	1,927	Lafco
52360 Parcel Tax Consultant	3,116	8,500	8,500	8,500	Contract
52360 SB 2557 Collection costs	10,517	10,517	10,517	11,043	County
Total 52360 Professional Services	211,705	217,121	217,121	218,457	
52370 Legal Services	9,718	10,000	10,000	10,000	
52390 County Services					
52390 Services payroll/dispatch	8,400	11,770	8,400	7,128	County MOU
52390 Professional Svcs. 457	0	4,000	0		
Total 52390 County Services	8,400	15,770	8,400	7,128	
52490 Special Contributions	0	0	0	0	
52560 Fire Rescue Supplies / SCBA	47,261	95,000	48,000	0	
52580 Special District Expense					
52580 Commission Reimbursements	2,700	4,500	4,500	4,500	
52580 Precinct Elections	500	500	500	0	
52580 Strike Team Expense	31,807	0	32,000	0	
Total 52580 Special District Expense	35,007	5,000	37,000	4,500	
52785 Training	7,220	10,000	8,000	1,800	MOU mandate
52800 Utilities	14,001	17,000	17,000	22,000	
53190 Taxes & Assessments	65	70	70	70	
54450 Equipment	0	50,000	80,766	33,000	Catchup & On Going Capital Replacement Costs
Total Operations	418,231	563,762	525,158	485,845	
Total Expense	418,231	563,762	525,158	485,845	
Payroll Expenses					
51010 Salaries and Wages	443,356	537,859	537,859	551,291	
51040 Overtime and Call Back	170,332	94,500	180,000	95,893	
51110 Def Compensation	29,532	26,782	29,550	4,000	Account fees
51210 CalPERS	65,612	76,454	78,952	77,181	
51220 Payroll Taxes	9,318	16,405	16,405	16,514	
51270 PERS Pension Expense	20	0	20	0	
51310 Employee Group Insurance	49,911	75,665	77,549	101,197	
51360 Workers Comp Ins.	90,181	67,357	90,200	71,273	
51370 Comp for Absence	0	0	0	0	
Total Payroll Expenses	858,262	895,022	1,010,535	918,618	
Total Expense	1,276,492	1,458,784	1,535,693	1,404,463	
Net Income	158,396	-162,565	-94,874	-44,599	
Beginning Fund Balance	1,325,393	1,325,393	1,325,393	1,230,519	
Committed Fund Balance				593,412	
Ending Balance	1,483,789	1,162,828	1,230,519	1,784,332	

Penryn Fire Protection District
Preliminary Mitigation Budget FY 25-26 Draft

	Actual 6/9/25	Adopted FY 24/25	Amended FY 24/25	Preliminary FY 25/26
Revenue				
42010 Interest Income	21,782	28,000	23,000	17,500
46440 Mitigation Fees	100,116	38,220	100,000	30,720
48030 Miscellaneous - Donations	-	-		
TOTAL REVENUE	121,897	66,220	123,000	51,220
Expense				
52260 Miscellaneous	5,357	15,000	6,185	0
54440 Buildings and Improvements				
53040 Lease Purchase - Principal	34,171	34,171	34,171	36,743
53080 Lease Purchase - Interest	17,049	17,049	17,049	15,477
TOTAL EXPENSES	56,577	66,220	57,405	51,220
NET INCOME/(LOSS)	65,320	-	65,595	(0)
Beginning Fund Balance Restricted	979,293	979,293	979,293	979,293
Beginning Balance - Unrestricted	-	-	-	(0)
Ending Balance	1,044,613	979,293	1,044,888	979,293