



LINDEN – PETERS FIRE DISTRICT

17725 E. Hwy 26, Linden, CA 95236
Phone: 209.887.3710 Fax: 209.887.2821
info@lindenfire.org

Brandon Ruegsegger, Interim Fire Chief

Board Members

President: Paul Castillou, Jr.
Vice-President: Kenneth Watkins III
Secretary: David Frison
Member: Ryan Hansen
Member: Robert Dondero

AGENDA

**The Linden-Peters Fire District Board of Directors will hold a Regular Meeting at
7:00 P.M. Thursday, February 6, 2025
in the Fire Station Classroom located at 17725 E HWY 26, Linden, California**

The Agenda for this regular meeting was posted in the lobby window of the Fire Station at least 72 hours prior to the meeting. Brandon Ruegsegger – Interim Fire Chief

- (I.) CALL TO ORDER
- (II.) ROLL CALL OF BOARD MEMBERS
 - Paul Castillou Jr., Board President
 - Kenneth Watkins III, Board Vice President
 - David Frison, Board Secretary
 - Ryan Hansen, Board Member
 - Robert Dondero, Board Member
- (III.) APPROVAL OF THE AGENDA
- (IV.) APPROVAL OF MINUTES
 - A. Discussion & Possible Action re: Approve Board Meeting Minutes – Regular Board Meeting January 2, 2025
- (V.) PUBLIC COMMENT –
(Public comment/input is welcome. All comments/input are limited to three minutes per individual)
- (VI.) BOARD COMMITTEE REPORTS
 - A. Training Facility Committee Report – President Paul Castillou Jr.
- (VII.) FINANCIAL SUMMARY AND REPORT
 - A. Discussion & Possible Action: Monthly Financial Current Events Summary for January 2025 – Interim Fire Chief Brandon Ruegsegger and Approval of the Financial Report and Expenditures
- (VIII.) CURRENT EVENT SUMMARIES, REPORTS, AND/OR CORRESPONDENCE (Current Event Summaries are regarding activities of the Fire District and the status and progress relating thereto)
 - A. Departmental Report – (Interim Fire Chief Brandon Ruegsegger)
 - B. Union Report – (Union Representative)
- (IX.) UNFINISHED BUSINESS -
(Public comment/input is welcome before each agenda item of Unfinished and New Business. Individual

comments are limited to three minutes per individual and must pertain to the specific agenda item.)

- A. Discussion & Possible Action re: Fire Chief Contract

(XII.) NEW BUSINESS –

- A. Discussion & Possible Action re: Discussion & Possible Action re: Approval of Agreement between MacLeod Watts, Inc. and the LFPD to Conduct the June 30, 2025 OPEB Valuation; FYE 2025 GASB 75 Report; FYE 2026 GASB 75 Report for an Amount Not to Exceed \$6,325.00

(XIII.) BOARD QUESTIONS AND COMMENTS

(XIV.) CLOSED SESSION –

- A. Conference with Labor Negotiations (\$54957.6)
Unrepresented Employee: Fire Chief
- B. Report of actions taken in closed session

(XV.) ADJOURNMENT

THE NEXT SCHEDULED REGULAR BOARD MEETING

March 6 @ 7:00PM

Agenda Posted: Feb 3rd @ or before 4:00 PM

SIGNED ORIGINAL ON FILE

DAVID FRISON, BOARD SECRETARY



LINDEN – PETERS FIRE DISTRICT

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Brandon Ruegsegger, Interim Fire Chief

Board Members

President: Paul Castellou Jr.
Vice-President: Kenneth “Kenny” Watkins III
Secretary: David Frison
Member: Ryan Hansen
Member: Robert Dondero

Minutes of Board Meeting

Thursday, January 2, 2025

The Regular meeting of the Linden–Peters Rural County Fire Protection District Board of Directors held in the Fire Station Classroom located at 17725 E Hwy 26, Linden, CA was called to order by President Paul Castellou, Jr at 7:00 pm.

Members Present: President Paul Castellou, Jr., Vice President Kenny Watkins III, Board Secretary David Frison, Member Ryan Hansen, and Member Robert Dondero

Members Absent: None

L.P.F.D. staff present: Fire Chief Brandon Ruegsegger, Firefighter/Engineer Dylan Dennis, Firefighter/Engineer Jordan Davis, and Administrative Assistant Lorena Coose.

(I.) Call to Order – 7:00 PM

(II.) Roll Taken

Meeting minutes were taken by Administrative Assistant Lorena Coose.

(III.) Approval of the Agenda – A motion to approve the Agenda was made by K. Watkins III and seconded by R. Hansen.

The motion passed by the following vote:

AYES: (5) P. Castellou Jr., K. Watkins III, D. Frison, R. Hansen, R. Dondero
NOES: ()
ABSENT: ()
ABSTAIN: ()

(IV.) Election of Officers

A motion was made by D. Frison to keep the positions as is and seconded by R. Dondero.

The motion passed by the following vote:

AYES: (5) P. Castellou Jr., K. Watkins III, D. Frison, R. Hansen, R. Dondero
NOES: ()
ABSENT: ()
ABSTAIN: ()

(V.) Minutes

A. Discussion & Possible Action re: Approve December 5 2024 Regular Board Meeting Minutes
A motion to approve the December 5, 2024 Regular Board meeting minutes was made by R. Hansen and seconded by R. Dondero.

The motion passed by the following vote:

AYES: (5) P. Castellou Jr., K. Watkins III, D. Frison, R. Hansen, R. Dondero
NOES: ()

ABSENT: ()
ABSTAIN: ()

(V.) Public Comment – None

(VI.) Board Committee Reports

- A. Training Facility Committee Report – Chief Ruegsegger provided an update noting that the water tank was removed from the project and is being re-engineered to two containers which is shorter. The revisions have been submitted to San Joaquin County.
- B. Finance Committee Report – Vice President K. Watkins III provided an update noting that the Finance Committee met and the financials were in order. In response to K. Watkins III question regarding the Capital Fund cash flow, Admin Coose responded that cash flow went down to about \$150,000.00 in December 2024.

President P. Castillou Jr. inquired about the San Joaquin County fees. Chief Ruegsegger noted that those are the administration fees the County charges for collection of the property taxes.

The Finance Committee recommended that the District pay the CalPERS unfunded liability in the amount of \$280,237.00. A motion was made by D. Frison to pay the CalPERS unfunded liability and seconded by R. Dondero.

The motion passed by the following vote:

AYES: (4) P. Castillou Jr., K. Watkins III, R. Hansen, R. Dondero
NOES: ()
ABSENT: ()
ABSTAIN: (1) D. Frison

The Board gave Chief Ruegsegger the option of not issuing the payment to CalPERS if the Chief found additional information that would cause the District to hold off on the payment.

(VII.) Financial Summary and Report

- A. Monthly Financial, Current events summary for December 2025 - Presented by Fire Chief Brandon Ruegsegger. Chief Ruegsegger provided an overview of the financials for December 2025.

Chief Ruegsegger provided an update noting that the ARPA funds were approved for the Water Tender with a deadline to spend the funds of December 2026.

(VIII.) Consent Agenda:

- A. Discussion & Possible Action re: Approval of the December 2025 Monthly Financial Reports and expenditures. A motion to approve the financial reports was made by D. Frison and seconded by K. Watkins III.

The motion passed by the following vote:

AYES: (5) P. Castillou Jr., K. Watkins III, D. Frison, R. Hansen, R. Dondero
NOES: ()
ABSENT: ()
ABSTAIN: ()

(IX.) Current Events Summaries, Reports, and/or Correspondence:

A. Departmental Report-Fire Chief Brandon Ruegsegger

Fire Chief Brandon Ruegsegger provided an update on the events and meetings held for the month of December 2025 along with providing an overview of the calls, Prevention, Training, Volunteer, and FIU report.

B. Union Report – None

(X.) Unfinished Business:

- A. Discussion & Possible Action re: Approval of Agreement between Croce, Sanguinetti & Vander Veen (CSV) and the LFPD to Conduct the FY 2022-2023 Single Audit due to the Receipt and Expenditure of Federal Funds in excess of \$750,000.00 for an Amount Not to Exceed \$9,500.00. K. Watkins III made a motion to approve the Agreement between Croce, Sanguinetti & Vander Veen -(CSV) and the LFPD to conduct the FY 2022-2023 Single Audit in an amount not to Exceed \$9,500.00 seconded by R. Dondero.

The motion passed by the following vote:

AYES: (5) P. Castillou Jr., K. Watkins III, D. Frison, R. Hansen, R. Dondero
NOES: ()
ABSENT: ()
ABSTAIN: ()

(XI.) New Business:

- A. Discussion & Possible Action re: Interim Fire Chief Contract.

The Board requested that this item be placed on the Agenda for the next Board meeting.

- B. Discussion & Possible Action re: CalOES State & Local Cybersecurity Grant Award \$185,850.00

A motion to accept the CalOES State & Local Cybersecurity Grant Award in the mount of \$185,850.00 was made by K. Watkins III seconded by D. Frison.

The motion passed by the following vote:

AYES: (5) P. Castillou Jr., K. Watkins III, D. Frison, R. Hansen, R. Dondero
NOES: ()
ABSENT: ()
ABSTAIN: ()

- C. Discussion & Possible Action re: Surplus of Equipment

A motion to surplus equipment including the camper and bed drawers from C51 was made by K. Watkins III and seconded by R. Hansen.

The motion passed by the following vote:

AYES: (5) P. Castillou Jr., K. Watkins III, D. Frison, R. Hansen, R. Dondero
NOES: ()
ABSENT: ()
ABSTAIN: ()

(XII.) Board Questions and Comments –

Secretary D. Frison welcomed Fire Chief Brandon Ruegsegger and thanked him for his service to the Linden community.

(XIII.) Closed Session –

At 7:47 p.m., President Paul Castellou Jr. announced that the Board would enter into closed session to discuss the following items:

- A. Conference with Labor Negotiations (§54957.6)
Unrepresented Employee: Interim Fire Chief
- B. Report of actions taken in closed session

At 8:06 p.m., President Paul Castellou, Jr. announced that the Board returned from closed session noting that no reportable action had been taken.

(XIV.) Adjournment: Motion made by D. Frison to adjourn the meeting seconded by R. Dondero. Being there was no further discussion, the motion passed by the following vote:

The motion passed by the following vote:

AYES: (5) P. Castellou Jr., K. Watkins III, D. Frison, R. Hansen, R. Dondero
NOES: ()
ABSENT: ()
ABSTAIN: ()

Motion carried and so ordered at 8:09 pm.

Paul Castellou, Jr., President

Kenneth “Kenny” Watkins III, Vice President

David Frison, Secretary

Ryan Hansen, Member

Robert Dondero, Member

Linden-Peters Rural County Fire Protection District

02/03/25

Balance Sheet

Accrual Basis

As of January 31, 2025

	<u>Jan 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
101 · F&M Checking- General	49,649.42
102 · F&M Zone 1 Fund	139,517.80
104 · F&M- Capital Outlay	1858970.64
106 · F&M- Benefits Reserve Fund	30,095.08
123 · F&M Equipment Replacement F...	470,610.71
124 · F&M CD	102,362.15
	<u>2651205.80</u>
Total Checking/Savings	<u>2651205.80</u>
Total Current Assets	<u>2651205.80</u>
TOTAL ASSETS	<u>2651205.80</u>
LIABILITIES & EQUITY	0.00

02/03/25

Linden-Peters Rural County Fire Protection District
Income by Customer Summary
January 2025

	<u>Jan 25</u>
LexisNexis	5.00
Linden County W.D.	492.66
State of California	708.64
United States Treasury.	<u>68,552.25</u>
TOTAL	<u><u>69,758.55</u></u>

02/03/25

Linden-Peters Rural County Fire Protection District

Expenses by Vendor Summary

January 2025

	<u>Jan 25</u>
49er Communications, Inc.	685.00
A-1 Saw & Mower, Inc.	105.58
Akerland Technology Solutions	660.00
BG Agri	337.71
Blue Cross of California	106.50
Butte Therapy Systems	18.38
CA Assoc. of Mutual Water Companies	100.00
California Waste Recovery Systems	342.22
Card Services	2,627.54
Cintas	377.09
Clutch & Brake Xchange, Inc.	84.00
Comcast	231.53
Day Management Corp	960.81
E.F. Kludt & Sons	3,707.67
Fail Safe Testing	1,068.30
Frontier Communications	43.23
HI-TECH E.V.S., Inc.	4,142.85
IAFC Membership	108.33
Jim Avansino	1,318.10
Joint Radio Users Group	2,764.18
Keith's Trophy Supply	64.69
Ken Snyder Jr.	426.70
Lee Owing Jr.	426.70
Life Assist	1,321.00
Linden-Peters Volunteer Firefighters	561.49
Linden County Water District	446.64
Linden Herald	150.00
Occu-Med, Ltd.	310.85
Pacific Gas & Electric	2,132.61
PERS Health Benefits Division	33,177.36
Premier Access Dental	9,270.45
Public Employees' Retirement System	17,681.35
Small Business Benefit Plan Trust	215.80
State Board Of Equalization	499.00
Vic Solari	426.70
TOTAL	<u>86,900.36</u>

**Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2024 through June 2025**

	<u>Jul '24 - Jun 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
410-1 · Property Tax See- Z1	8,945.97	16,700.00	-7,754.03
410 · Property Tax Current Secured	1,756,899.97	2,930,000.00	-1,173,100.03
415-1 · Property Tax Unsecured - Z1	974.93	930.00	44.93
415 · Property Tax Curr Unsecured	192,361.10	166,000.00	26,361.10
420-1 · SB813 - Z1	371.83	750.00	-378.17
420 · SB813 Supplemental	66,962.82	131,000.00	-64,037.18
425-1 · Prior Tax - ZZ1	23.63	12.00	11.63
425 · Prior Years	4,128.06	2,100.00	2,028.06
429 · Prop 172 ERAF Shift	83,553.00		
440-1 · Interest Income-48901 SJC Acct	4,654.00	14,000.00	-9,346.00
440-2 · Interest Income-48931 SJC Acct	19.00	80.00	-61.00
450-1 · Interest - Z1	30.51	65.00	-34.49
450-2 · Interest - Benefits Reserve	6.33	15.00	-8.67
450-4 · Interest - General Fund	1,352.06	13,600.00	-12,247.94
450-5 · Interest -Equipment Replace F...	1,975.18	4,710.00	-2,734.82
450-6 · Interest - CD	0.00	261.00	-261.00
450 · Interest - Checking	1.95	7.00	-5.05
460-1 · State - Hmownrs Prop Tax	46.13	82.00	-35.87
460 · State - Hmownrs Prop Tax Relief	9,101.56	14,800.00	-5,698.44
465 · Fire Prevention Service	495.00	13,000.00	-12,505.00
475 · Strike Team Reimbursement	412,814.31		
480 · LCWD Fuel Reimbursement	2,884.37	6,700.00	-3,815.63
490 · Equipment Sale	6,975.00		
492-3 · Service Fees	374.02	2,500.00	-2,125.98
495 · Miscellaneous	1,606.12	100.00	1,506.12
Total Income	2,556,556.85	3,317,412.00	-760,855.15
Expense			

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2024 through June 2025

	<u>Jul '24 - Jun 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
500 · Personnel			
510 · Salaries - Regular	783,299.03	1,311,000.00	-527,700.97
512 · Salaries - Overtime	84,946.63	175,000.00	-90,053.37
513 · Salaries - FLSA	17,980.44	30,500.00	-12,519.56
514 · Salaries - Strike Team Overtime	282,541.11		
515 · Salaries - Extra Help	0.00	22,000.00	-22,000.00
517 · Salaries - Holiday	67,211.81	132,000.00	-64,788.19
518 · Salaries - Volunteers	19,462.00	22,500.00	-3,038.00
519 · Educational Incentive	5,261.94	15,600.00	-10,338.06
521 · Retirement	184,328.52	352,000.00	-167,671.48
522 · Retirement - Loan Payment	265,946.62	265,946.62	0.00
523 · Retirement - Unfunded Liability	0.00	652,000.00	-652,000.00
525 · Social Security	2,787.66	3,000.00	-212.34
527 · Social Security - Medicare	16,502.45	22,000.00	-5,497.55
530 · Insurance- Medical	201,656.00	313,820.00	-112,164.00
531 · Insurance- Medical (retirees)	27,881.98	60,000.00	-32,118.02
532 · Insurance- Dental	16,895.15	31,000.00	-14,104.85
533 · Insurance - Vision	1,133.80	2,500.00	-1,366.20
534 · Insurance -Life	769.65	1,400.00	-630.35
535 · Insurance- Worker's comp	65,333.00	150,000.00	-84,667.00
536 · Director's Fees	5,450.00	7,200.00	-1,750.00
Total 500 · Personnel	2,049,387.79	3,569,466.62	-1,520,078.83
540 · Vehicle & Equipment			
542 · Fuel, Lube, & Oil	17,400.25	34,000.00	-16,599.75
543 · Tires	0.00	3,000.00	-3,000.00
544 · Parts/Supplies	1,589.76	9,000.00	-7,410.24
545 · Maintenance & Repair	27,692.32	46,000.00	-18,307.68
547 · Radios	1,966.39	5,000.00	-3,033.61
549 · SCBA	2,043.94	2,000.00	43.94

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2024 through June 2025

	<u>Jul '24 - Jun 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
550-4 · Small Tools & Equipment	105.58	2,500.00	-2,394.42
551 · Medical equip, supplies, oxygen	3,147.14	5,000.00	-1,852.86
552 · Ladder Purchase/ Maintenance	1,068.30	1,000.00	68.30
Total 540 · Vehicle & Equipment	55,013.68	107,500.00	-52,486.32
560 · Buildings & Grounds			
564 · Furniture	858.68	7,000.00	-6,141.32
580 · Maintenance & Repair	4,421.42	10,000.00	-5,578.58
Total 560 · Buildings & Grounds	5,280.10	17,000.00	-11,719.90
600 · Supplies			
602 · Computer Hardware & Software	15,843.00	26,700.00	-10,857.00
606 · Office supplies	1,474.62	4,000.00	-2,525.38
607 · Postage	163.64	500.00	-336.36
608 · Station Supplies	6,074.88	10,000.00	-3,925.12
613 · Clothing-uniforms	1,699.13	2,500.00	-800.87
616 · Clothing- Safety	9,606.70	17,000.00	-7,393.30
625 · Utilities- Electric/ Gas	17,603.60	30,000.00	-12,396.40
626 · Utilities- Water	2,469.53	4,200.00	-1,730.47
627 · Utilities- Cable TV	1,595.45	2,700.00	-1,104.55
630 · Utilities - Telephone/Cell/CAD	3,156.71	6,500.00	-3,343.29
631 · Utilities - Garbage	2,408.47	4,300.00	-1,891.53
635 · Fire Fighting Foam	0.00	3,600.00	-3,600.00
Total 600 · Supplies	62,095.73	112,000.00	-49,904.27
650 · Services			
652 · Insurance/ Casul/ Eq/Bond	6,994.00	42,000.00	-35,006.00
655 · Annual Audit	1,500.00	21,000.00	-19,500.00
656 · S.J. Co. Tax Admin Chg	22,663.50	50,000.00	-27,336.50

Linden-Peters Rural County Fire Protection District
Profit & Loss Budget vs. Actual
July 2024 through June 2025

	<u>Jul '24 - Jun 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
657 · Dispatching	13,774.81	18,000.00	-4,225.19
658 · Computer Support	6,164.73	5,000.00	1,164.73
665 · Physical Exams	2,181.75	5,000.00	-2,818.25
667 · Fire Prevention Bureau	1,494.65	3,500.00	-2,005.35
670 · Assoc. Memberships	1,143.33	4,000.00	-2,856.67
675 · Training	2,922.68	14,000.00	-11,077.32
677 · Consultant Services	0.00	6,000.00	-6,000.00
678 · Attorney Fee's	2,883.50	5,000.00	-2,116.50
690 · Services Contingencies	3,881.25	5,000.00	-1,118.75
691 · Bank Fees	477.85	1,000.00	-522.15
Total 650 · Services	<u>66,082.05</u>	<u>179,500.00</u>	<u>-113,417.95</u>
695 · Zone 1			
696 · Hydrant Rental	665.00	1,200.00	-535.00
697 · Fire Hose and Appliances	1,395.43	7,000.00	-5,604.57
698 · S.J. Co. Tax Admin Chg	115.00	300.00	-185.00
699 · Fire Hydrant Purchase	0.00	7,000.00	-7,000.00
Total 695 · Zone 1	<u>2,175.43</u>	<u>15,500.00</u>	<u>-13,324.57</u>
Total Expense	<u>2,240,034.78</u>	<u>4,000,966.62</u>	<u>-1,760,931.84</u>
Net Ordinary Income	<u>316,522.07</u>	<u>-683,554.62</u>	<u>1,000,076.69</u>
Net Income	<u><u>316,522.07</u></u>	<u><u>-683,554.62</u></u>	<u><u>1,000,076.69</u></u>

Linden-Peters Rural County Fire Protection District
FY 24-25 vs FY 23-24 Profit & Loss Prev Year Comparison
July 2024 through January 2025

	<u>Jul '24 - Jan ...</u>	<u>Jul '23 - Jan ...</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
410-1 · Property Tax See- Z1	8,945.97	8,595.27	350.70	4.1%
410 · Property Tax Current Secured	1,756,899.97	1,520,235.38	236,664.59	15.6%
415-1 · Property Tax Unsecured - Z1	974.93	905.35	69.58	7.7%
415 · Property Tax Curr Unsecured	192,361.10	160,232.71	32,128.39	20.1%
420-1 · SB813 - Z1	371.83	385.97	-14.14	-3.7%
420 · SB813 Supplemental	66,962.82	67,472.86	-510.04	-0.8%
425-1 · Prior Tax - ZZ1	23.63	11.79	11.84	100.4%
425 · Prior Years	4,128.06	2,052.14	2,075.92	101.2%
429 · Prop 172 ERAF Shift	83,553.00	0.00	83,553.00	100.0%
440-1 · Interest Income-48901 SJC Acct	4,654.00	11,344.00	-6,690.00	-59.0%
440-2 · Interest Income-48931 SJC Acct	19.00	63.00	-44.00	-69.8%
450-1 · Interest - Z1	30.51	45.98	-15.47	-33.7%
450-2 · Interest - Benefits Reserve	6.33	10.09	-3.76	-37.3%
450-4 · Interest - General Fund	1,352.06	8,083.61	-6,731.55	-83.3%
450-5 · Interest -Equipment Replace F...	1,975.18	3,040.27	-1,065.09	-35.0%
450 · Interest - Checking	1.95	6.00	-4.05	-67.5%
460-1 · State - Hmownrs Prop Tax	46.13	47.96	-1.83	-3.8%
460 · State - Hmownrs Prop Tax Relief	9,101.56	8,485.06	616.50	7.3%
462 · Grant Income	0.00	87,565.11	-87,565.11	-100.0%
465 · Fire Prevention Service	495.00	5,489.35	-4,994.35	-91.0%
475 · Strike Team Reimbursement	412,814.31	29,379.89	383,434.42	1,305.1%
480 · LCWD Fuel Reimbursement	2,884.37	4,367.56	-1,483.19	-34.0%
482 · Federal Grant	0.00	92,456.67	-92,456.67	-100.0%
490 · Equipment Sale	6,975.00	0.00	6,975.00	100.0%
492-3 · Service Fees	374.02	1,662.62	-1,288.60	-77.5%
495 · Miscellaneous	1,606.12	20.00	1,586.12	7,930.6%
Total Income	2,556,556.85	2,011,958.64	544,598.21	27.1%

Linden-Peters Rural County Fire Protection District
FY 24-25 vs FY 23-24 Profit & Loss Prev Year Comparison
July 2024 through January 2025

	<u>Jul '24 - Jan ...</u>	<u>Jul '23 - Jan ...</u>	<u>\$ Change</u>	<u>% Change</u>
Expense				
500 · Personnel				
510 · Salaries - Regular	783,299.03	761,851.35	21,447.68	2.8%
512 · Salaries - Overtime	84,946.63	106,001.63	-21,055.00	-19.9%
513 · Salaries - FLSA	17,980.44	17,489.55	490.89	2.8%
514 · Salaries - Strike Team Overtime	282,541.11	79,996.31	202,544.80	253.2%
517 · Salaries - Holiday	67,211.81	65,362.91	1,848.90	2.8%
518 · Salaries - Volunteers	19,462.00	3,195.00	16,267.00	509.1%
519 · Educational Incentive	5,261.94	5,354.24	-92.30	-1.7%
521 · Retirement	184,328.52	778,467.45	-594,138.93	-76.3%
522 · Retirement - Loan Payment	265,946.62	0.00	265,946.62	100.0%
525 · Social Security	2,787.66	1,413.89	1,373.77	97.2%
527 · Social Security - Medicare	16,502.45	13,313.67	3,188.78	24.0%
530 · Insurance- Medical	171,673.28	150,848.66	20,824.62	13.8%
531 · Insurance- Medical (retirees)	22,347.73	25,199.16	-2,851.43	-11.3%
532 · Insurance- Dental	16,895.15	8,912.74	7,982.41	89.6%
533 · Insurance - Vision	1,133.80	1,146.16	-12.36	-1.1%
534 · Insurance -Life	769.65	528.30	241.35	45.7%
535 · Insurance- Worker's comp	65,333.00	97,340.25	-32,007.25	-32.9%
536 · Director's Fees	4,800.00	2,725.00	2,075.00	76.2%
Total 500 · Personnel	2,013,220.82	2,119,146.27	-105,925.45	-5.0%
540 · Vehicle & Equipment				
542 · Fuel, Lube, & Oil	17,400.25	15,773.84	1,626.41	10.3%
544 · Parts/Supplies	1,589.76	7,015.44	-5,425.68	-77.3%
545 · Maintenance & Repair	27,692.32	27,923.36	-231.04	-0.8%
547 · Radios	1,966.39	13,302.49	-11,336.10	-85.2%
549 · SCBA	2,043.94	8,381.13	-6,337.19	-75.6%
550-4 · Small Tools & Equipment	105.58	986.61	-881.03	-89.3%
551 · Medical equip, supplies, oxygen	3,147.14	1,573.71	1,573.43	100.0%

Linden-Peters Rural County Fire Protection District
FY 24-25 vs FY 23-24 Profit & Loss Prev Year Comparison
July 2024 through January 2025

	<u>Jul '24 - Jan ...</u>	<u>Jul '23 - Jan ...</u>	<u>\$ Change</u>	<u>% Change</u>
552 · Ladder Purchase/ Maintenance	1,068.30	0.00	1,068.30	100.0%
600-2 · Grant-AFG Regional Expense	0.00	106,721.41	-106,721.41	-100.0%
Total 540 · Vehicle & Equipment	55,013.68	181,677.99	-126,664.31	-69.7%
560 · Buildings & Grounds				
564 · Furniture	858.68	323.16	535.52	165.7%
580 · Maintenance & Repair	4,421.42	5,884.84	-1,463.42	-24.9%
Total 560 · Buildings & Grounds	5,280.10	6,208.00	-927.90	-15.0%
600 · Supplies				
600-1 · Grant Expense-Supplies	0.00	2,987.64	-2,987.64	-100.0%
602 · Computer Hardware & Software	15,843.00	19,686.63	-3,843.63	-19.5%
606 · Office supplies	1,474.62	1,501.14	-26.52	-1.8%
607 · Postage	163.64	282.14	-118.50	-42.0%
608 · Station Supplies	6,074.88	4,275.12	1,799.76	42.1%
613 · Clothing-uniforms	1,699.13	0.00	1,699.13	100.0%
616 · Clothing- Safety	9,606.70	8,205.84	1,400.86	17.1%
625 · Utilities- Electric/ Gas	17,603.60	13,784.04	3,819.56	27.7%
626 · Utilities- Water	2,469.53	2,354.98	114.55	4.9%
627 · Utilities- Cable TV	1,595.45	1,453.57	141.88	9.8%
630 · Utilities - Telephone/Cell/CAD	3,156.71	3,080.19	76.52	2.5%
631 · Utilities - Garbage	2,408.47	2,420.55	-12.08	-0.5%
635 · Fire Fighting Foam	0.00	3,567.50	-3,567.50	-100.0%
Total 600 · Supplies	62,095.73	63,599.34	-1,503.61	-2.4%
650 · Services				
652 · Insurance/ Casul/ Eq/Bond	6,994.00	1,553.00	5,441.00	350.4%
655 · Annual Audit	1,500.00	20,825.00	-19,325.00	-92.8%
656 · S.J. Co. Tax Admin Chg	22,663.50	20,392.50	2,271.00	11.1%

Linden-Peters Rural County Fire Protection District
FY 24-25 vs FY 23-24 Profit & Loss Prev Year Comparison
July 2024 through January 2025

	<u>Jul '24 - Jan ...</u>	<u>Jul '23 - Jan ...</u>	<u>\$ Change</u>	<u>% Change</u>
657 · Dispatching	13,774.81	10,147.63	3,627.18	35.7%
658 · Computer Support	6,164.73	1,600.00	4,564.73	285.3%
665 · Physical Exams	2,181.75	0.00	2,181.75	100.0%
667 · Fire Prevention Bureau	1,494.65	3,242.65	-1,748.00	-53.9%
670 · Assoc. Memberships	1,143.33	1,185.00	-41.67	-3.5%
675 · Training	2,922.68	4,326.93	-1,404.25	-32.5%
678 · Attorney Fee's	2,883.50	1,897.50	986.00	52.0%
690 · Services Contingencies	3,881.25	671.47	3,209.78	478.0%
691 · Bank Fees	477.85	537.20	-59.35	-11.1%
Total 650 · Services	<u>66,082.05</u>	<u>66,378.88</u>	<u>-296.83</u>	<u>-0.5%</u>
695 · Zone 1				
696 · Hydrant Rental	665.00	665.00	0.00	0.0%
697 · Fire Hose and Appliances	1,395.43	5,571.34	-4,175.91	-75.0%
698 · S.J. Co. Tax Admin Chg	115.00	115.00	0.00	0.0%
Total 695 · Zone 1	<u>2,175.43</u>	<u>6,351.34</u>	<u>-4,175.91</u>	<u>-65.8%</u>
Total Expense	<u>2,203,867.81</u>	<u>2,443,361.82</u>	<u>-239,494.01</u>	<u>-9.8%</u>
Net Ordinary Income	<u>352,689.04</u>	<u>-431,403.18</u>	<u>784,092.22</u>	<u>181.8%</u>
Net Income	<u><u>352,689.04</u></u>	<u><u>-431,403.18</u></u>	<u><u>784,092.22</u></u>	<u><u>181.8%</u></u>



LINDEN – PETERS FIRE DISTRICT

17725 E. Hwy 26, Linden, CA 95236
Phone: 209.887.3710 Fax: 209.887.2821
info@lindenfire.org
Kirk Noffsinger, Fire Chief

Board Members
President: Paul Castillou Jr.
Vice-President: Kenneth Watkins III
Secretary: David Frison
Member: Ryan Hansen
Member: Robert Dondero

LINDEN – PETERS FIRE DEPARTMENT MONTHLY BOARD REPORT

February 6, 2025

FINANCIAL SUMMARY AND REPORT:

For the month ending January 31, 2025

- All accounts balanced as of January 31, 2025

CURRENT EVENT SUMMARIES, REPORTS, AND/OR CORRESPONDENCE:

- **Meetings for the month**

- 01/02 LPFD Board Meeting
- 01/02 LPFD Finance Committee Meeting
- 01/07 LPFD Labor Negotiation – Fire Chief Contract
- 01/14 North San Joaquin County Operational Meeting
- 01/15 Linden MAC Meeting
- 01/16 Linden Chamber of Commerce Installation

- **Strike Teams FY 24-25 Deployments**

Strike Teams Deployed	OES 4608 Deployed	Engine 5-3 Deployed
9	4	5

- **Strike Teams FY 24-25 Financial Snapshot**

Total Income for Strike Teams FY 24-25	\$412,820.31
Est. Personnel Costs	\$287,301.71
Total Income (Less Personnel Costs)	\$125,518.60

Income Received As of 01/29/2025	\$412,820.31
Income Pending	Palisades Fire Invoice Pending

- **Correspondence/Events:** None
- **Current Projects/Updates:** None

DEPARTMENT FIRE PREVENTION REPORT:

- Ongoing Projects: Podesta Packing and Morada Produce.
 - Working with San Joaquin County to issue operational permits.
-

ON DUTY TRAINING:

Fire Scene Ops: Deck Gun, Ground Base Monitor & Water Supply/Heavy Objects

EMS: EMS Abdominal Trauma

Safety: Aerosol Transmissible Disease

Policy: San Joaquin EMS Policy 5584 Chest-Abdominal Trauma

Other Training

- 1/27-1/30/25 Instructor 1 @ South Placer Fire Department attended by FF/Eng D. Dennis

FIRE VOLUNTEERS, FIRE CADETS, AND VOLUNTEER FIREFIGHTERS ASSOCIATION

No activities or updates at this time.

Department Report – 02/2025

LINDEN - PETERS FIRE DISTRICT				MONTH - YEAR: Jan-25	
INCIDENT TYPE	NO.	POSTED	CANCELED	PAID STAFF	
STRUCTURE FIRE	1		1	102 B. RUEGSEGGER	12
VEGETATION FIRE	2			106 M. MOJALLI	8
VEHICLE FIRE	2			108 J. REED	
FIRE OTHER	1			105 J. GOINS	3
EMS CALL	24	1	7	107 K. DAHLENBURG	2
MVA	4			110 R. RUEGSEGGER	5
RESCUE CALL	1			111 T. WATSON	
HAZARDOUS CONDITION	1		1	118 M. GARCIA	3
SERVICE CALL (NON EMERGENCY)	4			119 M. VERDON	
GOOD INTENT CALLS	11			120 B. WRIGHT	2
FALSE ALARMS	3			122 D. DENNIS	1
WEATHER / DISASTER				123 J. DAVIS	1
SPECIAL INCIDENTS/OTHER					
TOTAL FOR THE MONTH:	54			TOTAL:	37
TOTAL FOR THE YEAR:	54			VOLUNTEER STAFF	STA COV.
PREVIOUS YEAR COMPARISON		Diff	%	117 G. SCHAEDE (VFF)	15
MONTH:	35	19	35%	152 P. WHITAKER (VFF)	
YEAR:	35	19	35%	166 A. RUEGSEGGER (VPF)	7
				158 T. CELLI (VPF)	1
				172 A. ORTEGA (VPF)	
DAY CALLS (8AM - 5PM):	26			171 A. VAZQUEZ (VPF)	
NIGHT CALLS (5PM - 8AM):	28			170 D. DIAS (VPF)	1
				179 L. WEBER (VPF)	
CALLS PER SHIFT				178 G. HARTIN (VPF)	
A:	12			177 J. FLORES (VPF)	
B:	22				
C:	20			TOTAL:	9
AUTOMATIC AID					
	GIVEN	POSTED	CANCELED	RECEIVED	
WATERLOO MORADA (WMR)	4		3	1	
MOKELUMNE (MKE)	1			9	
CLEMENTS (CLE)				1	
FARMINGTON (FAR)	1		1		
FRENCH CAMP FIRE (FRC)					
COLLEGEVILLE (CVG)					
STOCKTON (STO)	3				
MONTEZUMA (ZUM)					
LODI (LOD)					
WOODBRIDGE (WOO)					
LIBERTY (LIB)					
MOUTAIN HOUSE (MHU)					
ESCALON (ESL)					
RIPON (RIP)					
CALAVERAS CONSOLIDATED				2	
LATHROP MANTECA (LMD)					
CalFire (TCU)					
OES, XSJ, EOC, SQF, VNC, BEU, MMU				1	
TOTAL:	9	0	4	14	

LEGEND

- FIU callout - conducted by LPFD investigator
- FIU callout - NOT conducted by LPFD investigator
- In District investigation, not a county FIU callout

San Joaquin County Joint Fire Investigation Unit

Agency	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Escalon	1											
Ripon												
Lathrop-Manteca												
Farmington												
Linden-Peters	1											
Clements												
Woodbridge												
South County Fire Authority												
French Camp/Mountain House												
Liberty												
Mokelumne												
Collegeville												
Waterloo-Morada												
Thornton												
Montezuma												
Lodi												
Stockton												
Manteca												
Total FIU Callouts	2											

January –

Escalon - Structure Fire. LPE provided phone support.

Linden – Vehicle fire with fatality. Covered by LPE FF/Eng M. Garcia on duty and George Wells from Waterloo Morada.

MacLeod Watts

November 25, 2024

Ms. Lorena Coose
Administrative Assistant
Linden-Peters Fire Department
17725 East Highway 26
Linden, CA 95236

Re: Engagement Letter for OPEB Actuarial Valuation Services

Dear Ms. Coose:

We are sending this letter to serve as MacLeod Watts' proposal to prepare an updated actuarial valuation of other postemployment benefits (OPEB) liabilities Linden-Peters Fire Department. This valuation and related reports are intended to assist the Department with ongoing compliance with GASB Statement 75.

Although GASB 75 requires that updated calculations be prepared after the close of every fiscal year end, each valuation may typically be used for two years in the development of your plan accounting under GASB 75. We propose the following projects be completed to assist the Department:

1. *Preparation of a new biennial actuarial valuation as of June 30, 2024.* This valuation serves as the foundation of information needed for the Department's GASB 75 reporting.
2. *FYE 2025 GASB 75 report* (measurement date June 30, 2024)
3. *FYE 2026 GASB 75 report* (measurement date June 30, 2025)

The **data request** for the June 30, 2024, valuation will include a file for gathering the employee data, a questionnaire about benefit eligibility and amounts, healthcare premiums, recent benefits paid and other documentation. **Benefits to be valued** will be based on the Department's current plan provisions. This proposal assumes there have been no changes to benefits provided since the prior actuarial report. *If benefits have changed, please let us know.*

Timing and fees: This proposal covers more than one project. We expect to complete the 2024 valuation and FYE 2025 GASB 75 report in 30-45 days after we receive all requested data. The FYE 2026 report should be completed in 15-20 days after we receive the necessary year end data. The fees we propose for these projects are shown on the next page.

If you are comfortable with the project as outlined and the fees quoted, please return a signed copy to us by email. We appreciate the opportunity to work with the Department on this assignment.

Cordially,



Catherine L. MacLeod, FSA, FCA, EA, MAAA
Principal & Consulting Actuary



Professional Service Fees for This Project

June 30, 2024, Actuarial Valuation and GASB 75 Report for FYE June 30, 2025 **\$4,725**
(Measurement Date: 6/30/2024; Val Date 6/30/2024)

A new valuation will remeasure plan liabilities in preparation of the plan’s required accounting and disclosures for FYE 2025 and 2026. The process will include reconciliation of liabilities to the most recent valuation by providing a plan gain/loss analysis by source. This fee includes all conference calls, as needed, to review the valuation results with the Department.

We will prepare the valuation report, including GASB 75 information, after all year end information is available. If preliminary accounting information is needed sooner, please let us know.

FYE June 30, 2026, GASB 75 Report **\$1,600**
(Measurement Date: 6/30/2025; Val Date 6/30/2024)

We assume no material unanticipated changes in plan population, premiums or benefits between June 30, 2024, and June 30, 2025. If there have been material changes, then a new valuation may be required. The final report will be issued after the close of the 2026 fiscal year when total benefit payments made to retirees during fiscal year 23/24 are known.

Out-of-Scope Services: Examples of work beyond scope of the projects described above that will, if needed, result in additional fees:

- 1) breakout of results by subgroups; 2) required data analysis in excess of 4 hours; 3) prefunding illustrations; 4) material changes to benefits or eligible members; 5) in person meetings; 6) auditor assistance in excess of 2 hours; 7) consulting or actuarial projections relating to possible plan redesign, experience studies or long-term forecasting.

Should out-of-scope services be needed, our hourly rates are:

Consultant	2024 Hourly Rate
Senior Actuarial Consultants	\$ 460
Actuarial Consultants	360-425
Actuarial Analysts	195-325
Administrative Staff	130-165

If the Department approves the fees and terms described above, please sign and date below.

Accepted: _____ Date: _____

Printed Name: Paul Castillou Jr. Title: Board President