

# Nevada County Consolidated Fire District

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## BOARD OF DIRECTORS

Keith Grueneberg, President  
Patricia Nelson, Vice President  
Barry Dorland  
Tom Carrington  
Spencer Garrett  
Jon Hall  
Marianne Slade-Troutman

## STAFF

Jason Robitaille, Fire Chief  
Pat Sullivan, Division Chief  
Patrick Mason, Fire Marshal  
Kevin Greene, Fleet and Facilities Supervisor  
Nicole Long, Administrative Services Manager  
Kaitlin Purvis, Finance Administrative Assistant  
Tricia Bush, Administrative Services Assistant

## BOARD OF DIRECTORS REGULAR MEETING AGENDA THURSDAY, JUNE 15, 2023 – 7:00 PM

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT, 11329 MCCOURTNEY ROAD, GRASS VALLEY, CA 95949

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Pursuant to Governor Gavin Newsom’s Executive Order pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Nevada County Consolidated Fire District will hold its regularly scheduled meeting. This meeting is open to in-person attendance. To remain in compliance with the state public health guidance, face coverings are strongly recommended to be worn by all individuals while indoors. The Public’s and Employee’s health and well-being are the top priority for the Board of Directors of the Nevada County Consolidated Fire District, and you are urged to take all the appropriate health safety precautions.

Tricia Bush, Board Secretary  
(530) 265-4431  
[triciabush@nccfire.com](mailto:triciabush@nccfire.com)

The Board of Directors welcomes you to its meetings and your participation is encouraged and appreciated. Any Member of the Audience desiring to address the Board on a matter appearing on the agenda, before or during consideration of the item, may do so after receiving recognition from the presiding officer. In order for all interested parties to have an opportunity to speak, please limit your comments to the specific item under discussion. For further rules on public comment and other matters, please see the last page of this agenda.

### NOTICE

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in the implementation thereof. Persons seeking an alternative format should contact the Clerk of the Board for further information.

All items posted on the agenda, including under correspondence, may be acted upon by the Board of Directors. However, matters under committee reports and department manager's reports may be briefly addressed by the Board or Staff but no action or discussion shall be undertaken on any item not appearing on the posted agenda. (GC 54954.2)

The Board of Directors may hold a Closed Session as the agenda schedule permits.

## **STANDING ORDERS:**



- 7:00 p.m. Call to Order
- Roll Call
- Pledge of Allegiance to the Flag
- Corrections and/or deletions to the agenda

## **\*PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA**

*Per CA Government Code 54954.3*

*This is the time for any member of the public to address the Board on any item not on this Agenda that is within the subject matter jurisdiction of the NCCFD Board. Please wait for recognition from the presiding officer. The Board generally cannot act on or discuss an item not on the agenda. However, the Board may "briefly respond" to comments or questions from the members of the public. Please see the rules for public comment at the end of this agenda.*

## **CONSENT CALENDAR**

*These items are considered to be routine and may be enacted by one motion by the Board of Directors. There will be no separate discussion of these items. If discussion is desired, any board or staff member or interested party may request that an item be removed from the Consent Calendar to be considered separately.*

1. Acceptance of Minutes – May 18, 2023
2. Fund Balances, Check History Report and Credit Card History Report
3. Engagement Letter with Fechter & Co. for Audit Services for FYE 2022/2023

## **COMMITTEE REPORTS**

### **STANDING COMMITTEES**

FINANCE/BUDGET: **HALL, Slade-Troutman**

PERSONNEL: **Carrington, Garrett, Nelson**

### **AD HOC COMMITTEES**

BOARD POLICY AND PROCEDURES: **Grueneberg**

CONSOLIDATION: **Grueneberg, Dorland, Carrington**

### **LOCAL AGENCY ASSIGNMENTS**

NEVADA COUNTY FIRE AGENCY (JPA): **Garrett, Robitaille**

## **NEW BUSINESS**

4. Discussion and Possible Action, Resolution R23-11, Transfer \$125,000.00 from Fund 722 to Capital Reserve Fund 758 for Equipment and Vehicles. **Chief Robitaille/Admin Svcs. Long**
5. Discussion and Possible Action, Resolution R23-12, Authorizing Personnel Resolution for Fiscal Year 2023/2024. **Chief Robitaille/Admin Svcs. Long**
6. Discussion and Possible Action, Resolution R23-13, Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of Nevada County Consolidated Fire District & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services for FY 2023/2024 Tax Rolls. **Chief Robitaille/Admin Svcs. Long**
7. Discussion and Possible Action, Resolution R23-14, Establishing the Appropriations Limit for Fiscal Year 2023/2024. **Chief Robitaille/Admin Svcs. Long**
8. Discussion and Possible Action, Resolution R23-15, Adopting the Preliminary Budget for Fiscal Year 2023/2024. **Chief Robitaille/Admin Svcs. Long**
9. Discussion and Possible Action, Resolution R23-16, Transfer \$10,775.00 from Fund 758 to Fund 722. **Chief Robitaille/Admin Svcs. Long**

## **CHIEFS MONTHLY REPORT**

## **\*BOARD DISCUSSION**

### **CLOSED SESSION**

Public Comment on Closed Session Items:

*Per CA Government Code 54954.3*

*While members of the public are not allowed in Closed Sessions, they do have a right to comment on the Closed Session item before the Board goes into Closed Session. And, if the Board will be taking action on the item out of Closed Session, then the public also has a right to comment during consideration of the action to be taken. Any member of the public who wishes to comment may do so after receiving recognition from the Chairman.*

#### 10. Conference with Labor Negotiators

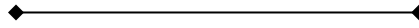
Pursuant to CA Government Code Section 54957.6

***Employee Organizations and Unrepresented Employees:***

***Agency Representatives: Chief Robitaille, President Grueneberg, Director Dorland***

- Local Firefighters Union 3800 representing the Non-Management Safety Employees

## **ADJOURNMENT**



### ***Board Meeting Schedule***

All Regular Board Meetings will take place on the third Thursday of the month.

### ***Copies***

Copies of the agenda documents relative to an agenda item may be obtained at the Administrative Office, 640 Coyote Street, Nevada City, CA 95959, at a cost of \$1.00 dollar per page.

### ***Board Meeting Notices***

This Regular Meeting Agenda was posted 72 hours in advance of the meeting at the following locations: Nevada County Consolidated Fire District: Administration Office, 640 Coyote Street, Nevada City; Station 86, 12337 Banner Lava Cap Rd, Nevada City; Station 88, 14400 Golden Star, Grass Valley; Station 89, 11833 Tammy Way, Grass Valley; and on our website address at <http://www.nccfire.com>. Our e-mail address is [nccfire@nccfire.com](mailto:nccfire@nccfire.com).

### ***Rules Applying to Public Comments (as provided by CA Government Code Section 54954.)***

A. Members of the public wishing to address the Board upon any subject within the jurisdiction of the Nevada County Consolidated Fire District may do so upon receiving recognition from the presiding officer at the appropriate time. You may address the Board on any agenda item prior to Board Action. If you wish to address the Board on an item not on the agenda, you may do so during the General Public Comment period. Understand that no action may be taken on an item not on the agenda.

- Where necessary for the orderly operation of the meeting, the presiding officer may limit public comment during the public comment period or public hearing to no more than five minutes per individual.

B. After receiving recognition, please stand and state your name, as all meetings are being taped. Note that stating your name is a voluntary act and is not required.

C. Members of the public may submit written comments on any matter that is listed on the agenda or for general public comment. You may submit written comments on any matter by U.S. Mail addressed to 640 Coyote Street, Nevada City, CA 95959 or by e-mail to [triciabush@nccfire.com](mailto:triciabush@nccfire.com). For comments to be read at the meeting and entered into the minutes they must be received no later than 8:00 a.m. on the morning of the noticed meeting.

D. **All documents to be presented to the Board of Directors shall be given to the Secretary of the Board for distribution (original and seven copies) prior to the Call of Order of meeting.**

E. Complaints against any individual District employee cannot be brought up in open meeting directly. The District will only consider such a complaint if submitted in writing.



**DRAFT**  
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**BOARD OF DIRECTORS MINUTES May 18, 2023**

Regular Meeting held at  
11329 McCourtney Road, Grass Valley, CA 95949

**NCCFD DIRECTORS**

**Present:** Grueneberg (President), Hall, Carrington, Nelson, Slade-Troutman, Garrett, Dorland

**STAFF:**

**Present:** Fire Chief Robitaille, Fire Marshal Mason, Administrative Services Long and Fleet & Facilities Greene.

**STANDING ORDERS:**

President Grueneberg called the meeting to order at 7:00 pm and took roll call, noting all Directors were present. President Grueneberg led in the pledge of allegiance.

**\*PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA**

*Per CA Government Code 54954.3*

**CONSENT CALENDAR**

1. Acceptance of Minutes –April 20, 2023
2. Fund Balances, Check History Report and Credit Card History Report

Director Slade-Troutman motioned to accept the consent calendar. Director Hall seconded. **MOTION** passed unanimously.

**COMMITTEE REPORTS**

**STANDING COMMITTEES**

**FINANCE/BUDGET:** Hall, Slade-Troutman

**PERSONNEL:** Carrington, Nelson

**AD HOC COMMITTEES**

**BOARD POLICY AND PROCEDURES:** Grueneberg

**CONSOLIDATION:** Grueneberg, Dorland, Carrington

**LOCAL AGENCY ASSIGNMENTS**

**NEVADA COUNTY FIRE AGENCY (JPA):** Garrett, Robitaille

Finance – None

Personnel – None

Board Policy & Procedures – None

Consolidation – President Grueneberg advised PVFD & NCC Fire to discuss after joint board meeting on 5/22/23.

JPA – Director Garrett stated meeting is next Thursday (they meet quarterly)

## **NEW BUSINESS**

### **3. Discussion and Possible Action, Appoint Applicant to Citizen Oversight Committee**

President Grueneberg introduced Don Bessee, Citizens Oversight Committee Board Chair. Don briefly highlighted Sandy's background and work history. After a brief discussion, Director Nelson motioned to appoint Sandy Laffins to the Citizen Oversight Committee. Director Carrington seconded. **MOTION** passed unanimously by a roll call vote.

### **4. Discussion and Possible Action, Fire Prevention Services**

Fire Marshal Mason stated the Fire Prevention Department was advised to move forward with RFP for fire inspection services. Four proposals were received along with the associated hourly amounts calculated to an annual cost. Staff discussed both the advantages and disadvantages to both options. The FPO II position was flown to current employees in which one letter of interest was received. Captain Robert Tellam was offered and accepted the position on May 8, 2023. His start date is May 15, 2023.

### **5. Discussion and Possible Action, Resolution 23-04, Transfer \$400,000.00 from Fund 734 to Fund 722**

Administrative Services Long reported this is a transfer resolution we do several times a year when 2012 Special Tax Funds are received and then transferred to our Operating Fund. Director Nelson motioned to adopt Resolution 23-04, Transfer \$400,000.00 from Fund 734 to Fund 722. Director Hall seconded. **MOTION** passed unanimously following a roll call vote.

### **6. Discussion and Possible Action, Resolution 23-05, Transfer of Funds for Capital Improvements**

Administrative Services Long reported this is a transfer resolution in which the fiscal year budget reflected a transfer of \$125,000.00 to assist with the costs of future apparatus purchases. Director Slade- Troutman motioned to adopt Resolution 23-05, Transfer of Funds for Capital Improvements. Director Carrington seconded. **MOTION** passed unanimously following a roll call vote.

### **7. Discussion and Possible Action, Resolution 23-06, Transfer of Funds for Sell Back Reimbursement**

Administrative Services Long reported this is a transfer resolution which covers the costs of the accrued leave amounts paid out to a retiring employee. Director Nelson motioned to adopt Resolution 23-06, Transfer of Funds for Sell Back Reimbursement. Director Carrington seconded. **MOTION** passed unanimously following a roll call vote.

### **8. Discussion and Possible Action, Audit Services for FYE 22/23**

Administrative Services Long stated that after the completion of each fiscal year, NCCFD is required to have an audit. Three years ago, NCCFD solicited RFP's and selected Fechter & Company to complete the past three years of annual audits. At the February 2023 meeting, the board approved an RFP for audit and SCO reporting services, however, the district only received one proposal by deadline. Due to limited response, the staff did not interview that company. Staff reached out to Fechter & Company who advised they could complete the audit at a cost of \$16,500.00. Director Garrett motioned to utilize Fechter & Company for the FYE 22/23 audit and attempt to go to bid next year for the 23/24, 24/25 and 25/26 audits. Director Nelson seconded. **MOTION** passed unanimously following a roll call vote.

### **9. Discussion and Possible Action, Resolution 23-07, Amended and Restated Joint Powers Agreement of Fire Risk Management Services**

Administrative Services Long advised that the Fire Districts Association of California Employment Benefits Association (FDAC EBA) and Fire Agencies Self Insurance System (FASIS) will consolidate on July 1, 2023 to form Fire Risk Management Services (FRMS). FRMS provides comprehensive and cost-effective coverage programs through a responsive risk pool for fire service agencies. There are no additional costs or changes.

Director Nelson motioned to Authorize Participation in and Approving the Amended and Restated Joint Exercise of Powers Agreement of the Fire Risk Management Services Joint Powers Authority. Director Slade-Troutman seconded. **MOTION** passed unanimously following a roll call vote.

#### **10. Discussion regarding the 23/24 Fiscal Year Preliminary Budget**

Chief Robitaille reported NCC Fire staff met for a needs assessment and developed action items to put on the table. NCC Fire will be allocating items utilizing partnerships and grants. NCCFD Station 88 needs an interior remodel and staff will be looking for grant funding through USDA and utilizing a Grass Valley address due to the cost savings coupon whereas Nevada City addresses do not qualify. These items do not reflect labor negotiations.

#### **11. Discussion and Possible Action, Resolution 23-08, Awarding Successful Bidder for HVAC Reconfiguration**

Fleet & Facilities Greene reported there is funding in Fund 722 Account 6681 to reconfigure the HVAC system at NCCFD Station 84. The NCCFD purchasing policy was followed and a request for bids was sent out with a deadline of May 16, 2023 at 3:00 P.M. Staff received 3 bids and determined A&A Heating and Air had the lowest, responsible bid of \$24,582.00. Director Garrett motioned to adopt Resolution 23-08, Awarding A&A Heating and Air the successful bidder to reconfigure the HVAC system at NCCFD Station 84 for \$24,582.00. Director Dorland seconded. **MOTION** passed unanimously following a roll call vote.

#### **12. Discussion and Possible Action, Resolution 23-09, Updating the Job Descriptions for Captain and Battalion Chief**

Chief Robitaille briefly reviewed changes behind the Battalion Chief and Captain job descriptions and advised the State Fire Marshal made some changes to the standards and our descriptions were updated to reflect those changes. Director Garrett motioned to adopt Resolution 23-09, Updating the Job Description Changes for Captain and Battalion Chief. Director Hall seconded. **MOTION** passed unanimously following a roll call vote.

### **CHIEFS MONTHLY REPORT**

Chief Robitaille highlighted the Badge Pinning Ceremony at Alta Sierra Country Club. He advised Seasonal Interviews were completed by BC Davison and BC Sunde. He met with senior NCCFD staff for a Needs Assessment Review. He highlighted the PG&E Transmission Overview Project and the timelines associated with it. The Chief addressed the Lake Vera Round Mountain Fire Wise Committee. The Chief discussed potential new partnerships with Penn Valley Fire. Lastly, the Chief reminded the Board about the ASPOA Thank the First Responders Event on May 20, 2023. The Chief advised he met with Rob Wood (AIPC Principal Planner), John Paye (Banner Mountain Project), Greg Anderson (ESO), Millennium Planning, Citizens Oversight Committee, CAL OES SWT and attended the Penn Valley/ Rough & Ready Fire Consolidation Meeting. The Chief and Division Chief Sullivan attended the Nevada County Chief's Meeting, NCCFD Battalion Chiefs Meeting, Law Enforcement Fire Council Meeting, and CISM Team Response. Division Chief Sullivan verbally reviewed his report highlighting that there were 244 calls for service and a 6:16 minute average travel time for first arriving unit.

Fire Marshal Mason verbally reviewed his report, highlighting he met with OES to discuss moving a hazardous vegetation case forward for abatement. He attended the Nevada County Fire Chief's Association breakfast, met with Nevada County Code Compliance to develop a new workflow for Annual Cannabis Permits and convened with Local 3800 to discuss staffing for the Department of Fire Prevention and review the FPO II position description. Fire Marshal Mason along with E-88 (Captain Menet and Firefighter Graves) met with Lakewood Lane Fire Wise Community to discuss wildfire preparedness. Fire Marshal Mason attended an administrative meeting with PG&E regarding the gas transmission project and associated mitigation factors. He assisted OES with interviews for a Supervising Defensible Space Inspector position. He stated E-88 attended the Forest Springs Mobile Home Park wildfire preparedness event and provided fire extinguisher training for the residents.

Fleet & Facilities Greene passed out an updated floorplan of Station 86 and advised all are on board with it.

**\*BOARD DISCUSSION**

President Grueneberg spoke briefly about the work Robinson Enterprises has done to the back of Station 91. There was a brief discussion on the Rough & Ready and Penn Valley Fire Consolidation process.

**13. CLOSED SESSION**

No public comment was made for closed session. The Board went into closed session at 7:46 P.M. President Grueneberg reported out of closed session at 8:26 P.M. The board advised the negotiation team on how to proceed.

**ADJOURNMENT**

President Grueneberg adjourned the meeting at 8:27 P.M.

Attest:

Approved by:

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Tricia Bush  
Board Secretary

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Keith Grueneberg  
President of the Board

DRAFT

**Nevada County Consolidated Fire District  
Fund Recap & Cash Balances  
May 2023**

	Fund					Total
	722 Operating	723 Contingency	733 AB1600	734 Special Tax	758 Capital	
Beginning Cash <sup>1</sup>	3,068,899	1,321,736	140,761	415,171	422,040	5,368,607
Revenues	460,152	-	11,847	-	-	471,999
Expenditures	(471,932)	(53,000)	-	-	(10,775)	(535,707)
Other Inc/Expense	51,112	-	-	(400,000)	-	(348,888)
Other Activity <sup>2</sup>	(11,120)	-	(104)	-	-	(11,224)
Ending Cash <sup>1</sup>	3,097,111	1,268,736	152,504	15,171	411,265	867,685

<sup>1</sup> Includes Well Fargo

<sup>2</sup> Reconciling items, prior period adjustments

## Nevada County Consolidated Fire District Operating Fund 722 May 2023

	May 23	Jul '22 - May 23	Budget	% of Budget
<b>Revenues</b>				
<b>4000 · Taxes &amp; Assessments</b>				
4010 · Current Secured		3,478,586	3,661,951	95%
4020 · Current Unsecured	84	58,323	57,942	101%
4030 · Prior Unsecured	59	1,395	2,296	61%
4040 · Supplemental Secured	12,298	137,839	100,000	138%
4050 · Supplemental Unsecured	261	4,863	8,598	57%
4060 · Supplemental Prior Unsecured		504	388	130%
4110 · Special Assessment		2,122,004	2,214,078	96%
4150 · Special Tax of 2012		17,797	1,001,388	2%
4151 · Special Tax 2012 (transfer in)	400,000	997,000		100%
4230 · State Homeowners	8,658	21,026	24,888	84%
4240 · State Public Safety Prop 172	35,266	488,263	448,358	109%
4290 · Other		721		100%
<b>Total 4000 · Taxes &amp; Assessments</b>	<b>456,626</b>	<b>7,328,321</b>	<b>7,519,887</b>	<b>97%</b>
<b>4500 · Reimbursements</b>				
4510 · Strike Team		658,317	75,000	301%
4522 · Strike Team Cost Offset		(432,228)		100%
4540 · Vehicle Repair		6,380	5,000	128%
4550 · Cost Recovery	863	25,057	20,000	125%
4690 · Other Reimbursements	80	25,672	23,480	109%
<b>Total 4500 · Reimbursements</b>	<b>943</b>	<b>283,198</b>	<b>123,480</b>	<b>229%</b>
<b>4800 · Other Revenue</b>				
4810 · Inspections & Permits	1,512	7,077	7,500	94%
4812 · Plan Reviews	720	10,381	12,000	87%
4820 · Interest & Finance Charges	1	32,487	32,000	102%
4830 · Rentals	350	3,090	3,240	95%
4840 · Other Current Services		2,987	3,000	100%
<b>Total 4800 · Other Revenue</b>	<b>2,583</b>	<b>56,022</b>	<b>57,740</b>	<b>97%</b>
<b>Total Revenues</b>	<b>460,152</b>	<b>7,667,541</b>	<b>7,701,107</b>	<b>100%</b>

**Nevada County Consolidated Fire District**  
**Operating Fund 722**  
**May 2023**

Expense	May 23	Jul '22 - May 23	Budget	% of Budget
<b>5000 · Wages &amp; Benefits</b>				
<b>5100 · Wages</b>				
5111 · Chief / Dep. & Div. Chief (2.5)	23,660	318,388	338,478	94%
5113 · Battalion Chief (3)	27,085	317,076	350,039	91%
5114 · Fire Marshal / DFM (2)	10,267	123,858	152,289	81%
5121 · Captains (9)	65,496	797,343	875,804	91%
5122 · Lieutenants (6)	35,074	419,580	467,539	90%
5123 · Firefighter (12)	46,650	567,448	652,987	87%
5131 · Supplemental / Seasonal FF	4,108	132,086	157,277	84%
5132 · PCF / Reserve FF		4,020	4,800	84%
5141 · Clerical (3)	14,899	164,681	203,691	81%
5145 · Fire Mechanic (1.5)	11,851	132,795	149,089	89%
5151 · Overtime	40,970	501,921	501,048	100%
5153 · Additional Overtime Staffing		40,405	18,541	218%
5155 · EPSL Overtime		38,110		
5161 · Strike Team		314,304		
5165 · Strike Team Backfill		104,903		
5167 · Strike Team Revenue Offset		(426,050)		
5171 · Holiday Stipend		76,483	80,199	95%
5173 · Vacation / CTO Buy Back	3,361	100,112	115,648	87%
5185 · Directors	300	3,000	4,500	67%
<b>Total 5100 · Wages</b>	<b>283,721</b>	<b>3,730,463</b>	<b>4,071,929</b>	<b>92%</b>
<b>5500 · Payroll Taxes</b>				
5511 · Medicare Employer Tax	3,694	54,962	61,355	90%
5512 · Soc Security Employer Tax	69	767	887	86%
5521 · SUI Employer Tax	80	5,692	5,637	101%
5526 · Strike Team Revenue Offset		(6,178)		100%
<b>Total 5500 · Payroll Taxes</b>	<b>3,843</b>	<b>55,243</b>	<b>67,879</b>	<b>81%</b>
<b>5700 · Benefits</b>				
5711 · Pension	44,180	1,063,439	1,258,282	85%
5731 · Health Insurance	49,396	580,153	772,464	75%
5735 · Life Insurance	629	10,748	14,400	75%
5751 · Workers Comp Insurance		204,884	228,707	90%
<b>Total 5700 · Benefits</b>	<b>94,205</b>	<b>1,859,224</b>	<b>2,273,853</b>	<b>82%</b>
<b>Total 5000 · Wages &amp; Benefits</b>	<b>381,769</b>	<b>5,644,930</b>	<b>6,413,661</b>	<b>88%</b>

## Nevada County Consolidated Fire District Operating Fund 722 May 2023

	May 23	Jul '22 - May 23	Budget	% of Budget
<b>6000 · Personnel Related</b>				
<b>6010 · Clothing / PPE</b>				
6011 · Uniforms	4,284	27,419	35,080	78%
6021 · Personal Protective Equip	1,127	45,097	51,500	88%
6031 · Safety & PPE (per MOU)	70	34,882	38,000	92%
<b>Total 6010 · Clothing / PPE</b>	<b>5,481</b>	<b>107,398</b>	<b>124,580</b>	<b>86%</b>
<b>6100 · Food / Meals</b>				
6111 · Meals - Administration		2,534	1,700	149%
6113 · Meals - Fire	166	530	1,000	53%
6114 · Meals - Interns		450	500	90%
<b>Total 6100 · Food / Meals</b>	<b>166</b>	<b>3,514</b>	<b>3,200</b>	<b>110%</b>
<b>6200 · Training / Fitness</b>				
6211 · Wellness Program		29,089	31,660	92%
6213 · Fitness Program	555	5,986	5,910	101%
6221 · Tuition - Safety Personnel	1,180	17,550	30,500	58%
6232 · Travel Expense	(112)	6,222	10,000	62%
6241 · Training Materials	2,462	2,500	2,500	100%
6246 · Public Safety Training Center			1,000	
6261 · Licenses & Certificates	613	1,898	2,500	76%
6271 · Training - Administration	1,343	6,664	8,500	78%
<b>Total 6200 · Training / Fitness</b>	<b>6,041</b>	<b>69,909</b>	<b>92,570</b>	<b>76%</b>
<b>Total 6000 · Personnel Related</b>	<b>11,688</b>	<b>180,821</b>	<b>220,350</b>	<b>82%</b>
<b>6500 · Facility &amp; Equipment Related</b>				
<b>6510 · Communications</b>				
6511 · Telephones	1,687	17,162	19,260	89%
6521 · Mobile Phones	691	6,283	15,500	41%
<b>Total 6510 · Communications</b>	<b>2,378</b>	<b>23,445</b>	<b>34,760</b>	<b>67%</b>
<b>6550 · Station</b>				
6551 · Supplies & Services - Stations	1,250	15,669	24,760	63%
<b>Total 6550 · Station</b>	<b>1,250</b>	<b>15,669</b>	<b>24,760</b>	<b>63%</b>
<b>6610 · Insurance</b>				
6611 · Liability		82,446	85,000	97%
<b>Total 6610 · Insurance</b>		<b>82,446</b>	<b>85,000</b>	<b>97%</b>
<b>6650 · Maintenance</b>				
6681 · Facility Maint & Improvements	3,824	130,011	189,000	69%
<b>Total 6650 · Maintenance</b>	<b>3,824</b>	<b>130,011</b>	<b>189,000</b>	<b>69%</b>
<b>6700 · Medical Supplies</b>				
6716 · EMS Supplies	(3,411)	14,811	18,500	80%
<b>Total 6700 · Medical Supplies</b>	<b>(3,411)</b>	<b>14,811</b>	<b>18,500</b>	<b>80%</b>
<b>6750 · Apparatus Equipment</b>				
6751 · Hose	6,364	6,687	22,000	30%
6756 · Ladders			1,553	
6761 · Suppression Equip/Small Tools	761	5,223	7,500	70%
6766 · Power Tools & Equipment		7,078	7,902	90%



## Nevada County Consolidated Fire District Operating Fund 722 May 2023

	May 23	Jul '22 - May 23	Budget	% of Budget
6771 · Pump Testing	4,620	4,620	4,337	107%
6776 · Mobile Communications	3,213	7,943	7,685	103%
6781 · Technical Rescue Equip	1,222	8,381	13,000	64%
6786 · SCBA Repair & Maintenance	2,751	5,361	10,500	51%
6796 · Drone		1,000	1,412	71%
6798 · Utility Terrain Vehicle	55	1,341	1,500	89%
<b>Total 6750 · Apparatus Equipment</b>	<b>18,986</b>	<b>47,634</b>	<b>77,389</b>	<b>62%</b>
<b>6800 · Utilities</b>				
6811 · Alarm	165	1,513	1,500	101%
6821 · Electricity / Gas	5,063	63,224	65,000	97%
6831 · Propane	1,867	16,887	13,924	121%
6841 · Trash	249	3,075	3,600	85%
6851 · Water / Sewer	214	8,247	11,487	72%
<b>Total 6800 · Utilities</b>	<b>7,558</b>	<b>92,946</b>	<b>95,511</b>	<b>97%</b>
<b>6900 · Capital Expenditures</b>				
6941 · Admin Office Equipm & Computers		20,099	27,125	74%
<b>Total 6900 · Capital Expenditures</b>		<b>20,099</b>	<b>27,125</b>	<b>74%</b>
<b>Total 6500 · Facility &amp; Equipment Related</b>	<b>30,585</b>	<b>427,061</b>	<b>552,045</b>	<b>77%</b>
<b>7000 · Vehicle Related</b>				
7001 · Insurance		19,716	10,085	195%
<b>7010 · Maintenance</b>				
7011 · Accessories	1,287	14,980	111,000	
7016 · Batteries		980		
7021 · Body	793	10,086		
7026 · Brakes	365	5,680		
7031 · Drive Train	18,446	47,763		
7036 · Pumps		4,237		
7041 · Tires		15,543		
7046 · Tools & Shop Related	1,014	10,836		
7048 · All Categories for Budget				
7049 · Outside Agency Vehicle Maint		(240)		
<b>Total 7010 · Maintenance</b>	<b>21,905</b>	<b>109,865</b>	<b>111,000</b>	<b>99%</b>
<b>7050 · Fuel</b>				
7051 · Fuel	7,537	78,116	93,447	84%
<b>Total 7050 · Fuel</b>	<b>7,537</b>	<b>78,116</b>	<b>93,447</b>	<b>84%</b>
<b>Total 7000 · Vehicle Related</b>	<b>29,442</b>	<b>207,697</b>	<b>214,532</b>	<b>97%</b>
<b>7500 · General &amp; Admin Related</b>				
<b>7501 · Office Expense</b>				
7502 · Administration	607	5,592	4,500	124%
7506 · Board		200	1,000	20%
7508 · Computer & Software Expense	8,152	66,658	86,233	77%
7509 · Copier Expense	199	944	1,200	79%
7511 · Memberships		15,049	16,190	93%
7516 · Mileage Reimbursements		44	100	44%

## Nevada County Consolidated Fire District Operating Fund 722 May 2023

	May 23	Jul '22 - May 23	Budget	% of Budget
7521 · Postage & Delivery		669	1,100	61%
7501 · Office Expense - Other	0	14		
<b>Total 7501 · Office Expense</b>	<b>8,958</b>	<b>89,170</b>	<b>110,323</b>	<b>81%</b>
<b>7550 · Professional Services</b>				
7551 · Accounting		14,427	15,000	96%
7556 · Computer & IT Support	1,215	11,003	14,980	73%
7561 · Consultants		10,069	10,000	101%
7563 · Hiring Expense	538	14,903	11,380	131%
7566 · Legal Expense	4,605	30,496	46,675	65%
7571 · Medical Director		6,600	6,600	100%
<b>Total 7550 · Professional Services</b>	<b>6,358</b>	<b>87,498</b>	<b>104,635</b>	<b>84%</b>
<b>7590 · Publications</b>				
7591 · Legal Notices	188	381	600	64%
7596 · Marketing / Advertising			500	
<b>Total 7590 · Publications</b>	<b>188</b>	<b>381</b>	<b>1,100</b>	<b>35%</b>
<b>7600 · Special District</b>				
7611 · Elections		32,262	30,000	108%
7621 · LAFCo		5,687	6,663	85%
7631 · Nevada County Fees		82,050	89,228	92%
<b>Total 7600 · Special District</b>		<b>119,999</b>	<b>125,891</b>	<b>95%</b>
<b>7650 · Prevention</b>				
7651 · Code Purchases	77	1,893	1,800	105%
7653 · Investigation Supplies	161	2,646	4,300	62%
7657 · Inspection Supplies			1,500	
7661 · Prof Svcs / Plan Checks			2,500	
7663 · Public Education Supplies		1,798	3,100	58%
7665 · Subscriptions / Memberships	320	1,132	1,400	81%
7667 · Training	1,585	5,025	6,000	84%
7669 · Other Prevention / Law Enforce	801	2,427	1,500	162%
<b>Total 7650 · Prevention</b>	<b>2,944</b>	<b>14,921</b>	<b>22,100</b>	<b>68%</b>
<b>7800 · JPA</b>				
7831 · Dispatch Charges		135,925	130,000	105%
7841 · Dues / Administration		12,862	12,862	100%
<b>Total 7800 · JPA</b>		<b>148,787</b>	<b>142,862</b>	<b>104%</b>
<b>Total 7500 · General &amp; Admin Related</b>	<b>18,448</b>	<b>460,756</b>	<b>506,911</b>	<b>91%</b>
<b>8500 · Strike Team Non Labor Expenses</b>		<b>14,055</b>		<b>100%</b>
<b>8510 · Reimbursables &amp; Other</b>				
8519 · Other Expense		133		
<b>Total 8510 · Reimbursables &amp; Other</b>		<b>133</b>		
<b>Total Expense</b>	<b>471,932</b>	<b>6,935,453</b>	<b>7,907,499</b>	<b>88%</b>
<b>Fund Over/&lt;Under&gt;</b>	<b>(11,780)</b>	<b>732,088</b>	<b>(206,392)</b>	
<b>Other Income</b>				
<b>8800 · Transfers In</b>				
8823 · Transfer from 723	53,000	53,000		

**Nevada County Consolidated Fire District  
Operating Fund 722  
May 2023**

	<u>May 23</u>	<u>Jul '22 - May 23</u>	<u>Budget</u>	<u>% of Budget</u>
Total 8800 · Transfers In	53,000	53,000		
9001 · Grant Revenue				
9001.08 · RFC 7GF21089		7,876		
9001 · Grant Revenue - Other		25,824		
Total 9001 · Grant Revenue		33,700		
Total Other Income	53,000	86,700		
Other Expense				
9101 · Grant Expense				
9101.01 · AFG EMW-2019-FG-03486 Radio		16,954		
9101.02 · AFG EMU-2020-FG-02126 Covid	(193)	(193)		
9101.09 · CA Fire Foundation Comm Veg Red	2,081	10,095		
Total 9101 · Grant Expense	1,888	26,856		
Total Other Expense	1,888	26,856		
Net Other	51,112	59,844		
Net Fund Activity	<u>39,332</u>	<u>791,932</u>	<u>(206,392)</u>	

**Nevada County Consolidated Fire District**  
**AB 1600 Mitigation Fund 733**  
**May 2023**

	<u>May 23</u>	<u>Jul '22 - May 23</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Revenues</b>				
<b>4000 · Taxes &amp; Assessments</b>				
4160 · AB 1600 Mitigation Fees	11,847	104,327	100,412	104%
<b>Total 4000 · Taxes &amp; Assessments</b>	<b>11,847</b>	<b>104,327</b>	<b>100,412</b>	<b>104%</b>
<b>4800 · Other Revenue</b>				
4820 · Interest & Finance Charges		1,496	1,200	125%
<b>Total 4800 · Other Revenue</b>		<b>1,496</b>	<b>1,200</b>	<b>125%</b>
<b>Total Revenues</b>	<b>11,847</b>	<b>105,823</b>	<b>101,612</b>	<b>104%</b>
<b>Expense</b>				
<b>6500 · Facility &amp; Equipment Related</b>				
<b>6900 · Capital Expenditures</b>				
6921 · Apparatus & Equipment		51,803	51,803	100%
<b>Total 6900 · Capital Expenditures</b>		<b>51,803</b>	<b>51,803</b>	<b>100%</b>
<b>Total 6500 · Facility &amp; Equipment Related</b>		<b>51,803</b>	<b>51,803</b>	<b>100%</b>
<b>7500 · General &amp; Admin Related</b>				
<b>7550 · Professional Services</b>				
7561 · Consultants			23,000	
<b>Total 7550 · Professional Services</b>			<b>23,000</b>	
<b>Total 7500 · General &amp; Admin Related</b>			<b>23,000</b>	
<b>Total Expense</b>		<b>51,803</b>	<b>74,803</b>	<b>69%</b>
<b>Fund Over/&lt;Under&gt;</b>	<b>11,847</b>	<b>54,020</b>	<b>26,809</b>	
<b>Net Fund Activity</b>	<b>11,847</b>	<b>54,020</b>	<b>26,809</b>	

## Nevada County Consolidated Fire District Special Tax Fund 734

May 2023

	May 23	Jul '22 - May 23	Budget	% of Budget
<b>Revenues</b>				
<b>4000 · Taxes &amp; Assessments</b>				
4150 · Special Tax of 2012		960,199	1,010,219	95%
<b>Total 4000 · Taxes &amp; Assessments</b>		960,199	1,010,219	95%
<b>4800 · Other Revenue</b>				
4820 · Interest & Finance Charges		2,109	1,500	141%
<b>Total 4800 · Other Revenue</b>		2,109	1,500	141%
<b>Total Revenues</b>		962,308	1,011,719	95%
<b>Expense</b>				
<b>7500 · General &amp; Admin Related</b>				
<b>7600 · Special District</b>				
7631 · Nevada County Fees		8,177	10,331	79%
<b>Total 7600 · Special District</b>		8,177	10,331	79%
<b>Total 7500 · General &amp; Admin Related</b>		8,177	10,331	79%
<b>Total Expense</b>		8,177	10,331	79%
<b>Fund Over/&lt;Under&gt;</b>		954,131	1,001,388	95%
<b>Other Expense</b>				
<b>8700 · Transfers Out</b>				
8722 · Transfer to 722	400,000	997,000		
<b>Total 8700 · Transfers Out</b>	400,000	997,000		
<b>Total Other Expense</b>	400,000	997,000		
<b>Net Other</b>	(400,000)	(997,000)		
<b>Net Fund Activity</b>	<b>(400,000)</b>	<b>(42,869)</b>	<b>1,001,388</b>	

**Nevada County Consolidated Fire District**  
**Capital Fund 758**  
**May 2023**

	<u>May 23</u>	<u>Jul '22 - May 23</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Revenues</b>				
4800 · Other Revenue				
4820 · Interest & Finance Charges		9,216		100%
4850 · Sale Surplus Equipment			60,000	
<b>Total 4800 · Other Revenue</b>		<b>9,216</b>	<b>60,000</b>	<b>15%</b>
<b>Total Revenues</b>		<b>9,216</b>	<b>60,000</b>	<b>15%</b>
<b>Expense</b>				
6500 · Facility & Equipment Related				
6510 · Communications				
6511 · Telephones		190		
<b>Total 6510 · Communications</b>		<b>190</b>		
6650 · Maintenance				
6681 · Facility Maint & Improvements	10,775	127,163		
<b>Total 6650 · Maintenance</b>	<b>10,775</b>	<b>127,163</b>		
6900 · Capital Expenditures				
6911 · Stations			8,000	
6921 · Apparatus & Equipment		301,385	151,249	199%
6931 · Vehicles		46,600	65,000	72%
<b>Total 6900 · Capital Expenditures</b>		<b>347,985</b>	<b>224,249</b>	
<b>Total 6500 · Facility &amp; Equipment Related</b>	<b>10,775</b>	<b>475,338</b>	<b>224,249</b>	
7500 · General & Admin Related				
7550 · Professional Services				
7561 · Consultants			6,000	
<b>Total 7550 · Professional Services</b>			<b>6,000</b>	
<b>Total 7500 · General &amp; Admin Related</b>			<b>6,000</b>	
<b>Total Expense</b>	<b>10,775</b>	<b>475,338</b>	<b>230,249</b>	
<b>Fund Over/&lt;Under&gt;</b>	<b>(10,775)</b>	<b>(466,122)</b>	<b>(170,249)</b>	
<b>Net Fund Activity</b>	<b>(10,775)</b>	<b>(466,122)</b>	<b>(170,249)</b>	

## Nevada County Consolidated Fire District Check History Report

May 2023

<u>Fund 722</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Paid Amount</u>
	05/01/2023	258718	AT&T CALNET 3	25.76
	05/01/2023	258721	B&C ACE HOME & GARDEN CENTER	103.49
	05/01/2023	V971817	BEST BEST & KRIEGER	731.50
	05/01/2023	V971781	BUCKMASTER OFFICE SOLUTIONS	198.53
	05/01/2023	258770	EVERGUARD SYSTEMS	165.00
	05/01/2023	258775	GOLDEN STATE EMERGENCY VEHICLE	289.66
	05/01/2023	258750	INTERNATIONAL CODE COUNCIL	145.00
	05/01/2023	V971851	MESCHER DOOR COMPANY	410.00
	05/01/2023	258730	NETWORK DESIGN ASSOCIATES	405.00
	05/01/2023	971796	RIVERVIEW INTERNATIONAL TRUCKS	3,205.85
	05/01/2023	V971820	ROBINSON ENTERPRISES, INC.	773.32
	05/01/2023	V971798	WALKER'S OFFICE SUPPLY	18.65
	05/04/2023	258872	AFLAC	763.76
	05/04/2023	258817	BLUE SHIELD OF CALIFORNIA	34,922.65
	05/04/2023	V971949	FDAC Employee Benefits Authority	1,201.65
	05/04/2023	V971926	KAISER FOUNDATION HEALTH PLAN	17,306.15
	05/04/2023	V971858	SPECIAL DIST RISK MGMT AUTH.	4,441.98
	05/04/2023	258891	STANDARD INSURANCE COMPANY	928.00
	05/04/2023	258838	SUBURBAN PROPANE	8.00
	05/04/2023	V971868	TELLAM, ROBERT	205.00
	05/04/2023	258839	SUBURBAN PROPANE	565.87
	05/04/2023	258840	SUBURBAN PROPANE	340.47
	05/04/2023	258803	CalPERS 457 Plan (Def. Comp)	1,107.69
	05/04/2023	V971870	NCCFD - EFTPS (Fed & State Taxes)	22,824.88
	05/04/2023	V971880	NEVADA COUNTY PROF FF ASSN	1,085.00
	05/04/2023	V971888	NATIONWIDE RETIREMENT SOLUTION	6,408.97
	05/04/2023	912365	CalPERS (Retirement)	34,665.80
	05/05/2023	GJE703	Net Pay Pay Period Ending 04/29/2023	103,690.02
	05/08/2023	V972520	ABSOLUTE COMMUNICATION SOLUTIONS	95.00
	05/08/2023	V972496	AIRGAS, NCN	274.23
	05/08/2023	V972506	BURTON'S FIRE APPARATUS	4,620.00
	05/08/2023	V972545	GRASS VALLEY SIGN CO	1,518.67
	05/08/2023	V972490	HILLS FLAT LUMBER COMPANY	15.44
	05/08/2023	V972505	HUNT & SONS, INC.	3,836.67
	05/08/2023	258999	L.N. CURTIS & SONS	3,699.13
	05/08/2023	V972492	MISSION LINEN SUPPLY, INC.	68.00
	05/08/2023	V972514	MUNICIPAL EMERGENCY SERVICES	2,750.50
	05/08/2023	259003	NETWORK DESIGN ASSOCIATES	175.00
	05/08/2023	259022	SUBURBAN PROPANE	874.33
	05/08/2023	V972525	TargetSolutions	3,846.48
	05/08/2023	V972549	THE UNION (Gold Hill Media)	486.00
	05/08/2023	V972501	WALKER'S OFFICE SUPPLY	13.55
	05/08/2023	259023	SUBURBAN PROPANE	30.19
	05/11/2023	1005	CAL DEPT FORESTRY (ACCTG OFF)	125.00

## Nevada County Consolidated Fire District Check History Report

May 2023

Date	Num	Name	Paid Amount
05/15/2023	259160	WASTE MANAGEMENT OF NEV. CO.	544.17
05/15/2023	259161	WASTE MANAGEMENT OF NEV. CO.	485.76
05/15/2023	259162	WASTE MANAGEMENT OF NEV. CO.	428.72
05/15/2023	259163	WASTE MANAGEMENT OF NEV. CO.	621.87
05/15/2023	259164	WASTE MANAGEMENT OF NEV. CO.	204.40
05/15/2023	259166	NID	31.23
05/15/2023	259165	WASTE MANAGEMENT OF NEV. CO.	44.65
05/15/2023	259169	AT&T CALNET 3	450.98
05/15/2023	259168	CalCARD (US BANK)	23,498.93
05/15/2023	259167	NID	53.16
05/15/2023	V972641	A TO Z SUPPLY	5.93
05/15/2023	259304	Empire Energy Inc.	234.70
05/15/2023	V972666	Fitguard	436.00
05/15/2023	259209	HOUSE OF PRINT AND COPY	43.94
05/15/2023	259207	L.C. ACTION POLICE SUPPLY	800.72
05/15/2023	V972648	MISSION LINEN SUPPLY, INC.	58.48
05/15/2023	259184	NETWORK DESIGN ASSOCIATES	405.00
05/15/2023	259311	RIEBES AUTO PARTS	704.91
05/15/2023	V972656	RIVERVIEW INTERNATIONAL TRUCKS	250.04
05/15/2023	V972675	ROBINSON ENTERPRISES, INC.	1,671.90
05/15/2023	V972683	SOLON FIRE CONTROL	760.52
05/15/2023	259170	NCCFD - Petty Cash	125.00
05/18/2023	259360	CalPERS 457 Plan (Def. Comp)	1,107.69
05/18/2023	V972739	NCCFD - EFTPS (Fed & State Taxes)	22,831.01
05/18/2023	V972751	NEVADA COUNTY PROF FF ASSN	1,085.00
05/18/2023	V972759	NATIONWIDE RETIREMENT SOLUTION	5,961.28
05/18/2023	912400	CalPERS (Retirement)	34,990.04
05/19/2023	GJE704	Net Pay Pay Period Ending 05/13/2023	102,386.22
05/22/2023	259472	AT&T CALNET 3	26.78
05/22/2023	259471	NID	65.24
05/22/2023	259470	NID	64.26
05/22/2023	V972906	A TO Z SUPPLY	9.66
05/22/2023	259490	B&C ACE HOME & GARDEN CENTER	86.88
05/22/2023	V972936	BANNER COMMUNICATIONS	2,523.18
05/22/2023	V972971	Column Software	187.97
05/22/2023	259513	CRAIG JOHNSON PLUMBING	300.00
05/22/2023	V972901	ECONOMY PEST CONTROL	461.00
05/22/2023	259550	GOLDEN STATE EMERGENCY VEHICLE	583.01
05/22/2023	V972911	HILLS FLAT LUMBER COMPANY	161.24
05/22/2023	259492	L.N. CURTIS & SONS	2,664.45
05/22/2023	259502	LIFE ASSIST INC.	25.61
05/22/2023	259555	Mid-Sierra Towing & Repair	750.00
05/22/2023	V972913	MISSION LINEN SUPPLY, INC.	68.00
05/22/2023	V972917	RIVERVIEW INTERNATIONAL TRUCKS	5,171.87
05/22/2023	V972937	ROBINSON ENTERPRISES, INC.	1,081.99



## Nevada County Consolidated Fire District Check History Report

May 2023

Date	Num	Name	Paid Amount
05/22/2023	259570	Russell Davidson Architecture & Design	10,775.00
05/22/2023	259517	U.S. FIRECOM	626.51
05/22/2023	V972922	WALKER'S OFFICE SUPPLY	50.93
05/22/2023	259514	CRAIG JOHNSON PLUMBING	370.00
05/22/2023	259551	GOLDEN STATE EMERGENCY VEHICLE	85.29
05/22/2023	259556	Mid-Sierra Towing &Repair	500.00
05/25/2023	V973101	Code 3 Rescue	975.00
05/30/2023	V973124	A TO Z SUPPLY	9.66
05/30/2023	259831	ADVANTAGE GEAR, INC.	52.02
05/30/2023	259804	B&C ACE HOME & GARDEN CENTER	11.48
05/30/2023	V973138	BEST BEST & KRIEGER	3,873.50
05/30/2023	259859	CUMMINS PACIFIC LLC	327.00
05/30/2023	V973122	ECONOMY PEST CONTROL	106.00
05/30/2023	259830	HOUSE OF PRINT AND COPY	77.58
05/30/2023	259794	IMMIX TECHNOLOGY INC	2,328.80
05/30/2023	V973126	MISSION LINEN SUPPLY, INC.	58.48
05/30/2023	259811	NETWORK DESIGN ASSOCIATES	175.00
05/30/2023	259795	NFPA	175.00
05/30/2023	259827	RESCUE RESPONSE GEAR	455.78
05/30/2023	V973128	RIVERVIEW INTERNATIONAL TRUCKS	8,925.43
05/30/2023	259796	UPS	18.27
05/30/2023	V973153	Western Fire Supply	758.63
05/30/2023	259805	B&C ACE HOME & GARDEN CENTER	48.80
05/30/2023	259860	CUMMINS PACIFIC LLC	176.98
05/30/2023	259812	NETWORK DESIGN ASSOCIATES	405.00
<b>Total Fund 722:</b>			<b>505,185.37</b>

## Nevada County Consolidated Fire District Credit Card History Report

May 2023

<u>Fund 722</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Paid Amount</u>
	05/06/2023	BENTON	Training Center	30.00
	05/06/2023	BENTON	TRACTOR SUPPLY CO	141.01
	05/06/2023	COOMBE	Fireline Shields	192.50
	05/06/2023	DAVISON	SIERRA-SACRAMENTO VALLEY EMS	86.00
	05/06/2023	DAVISON	Bare Bones Workwear	324.05
	05/06/2023	DAVISON	Bare Bones Workwear	128.62
	05/06/2023	DAVISON	US Flagstore.com	54.65
	05/06/2023	DAVISON	Sourdough & Co.	52.48
	05/06/2023	DAVISON	Bucket Brigade	130.05
	05/01/2023	FIN MGR	STREAMLINE	200.00
	05/06/2023	FIN MGR	Shred It	95.20
	05/06/2023	FIN MGR	AT&T Long Distance	40.19
	05/09/2023	FIN MGR	Cloudflare	5.00
	05/10/2023	FIN MGR	PACIFIC GAS & ELECTRIC CO.	5,063.17
	05/11/2023	FIN MGR	COMCAST	406.78
	05/13/2023	FIN MGR	AT&T (Carol Stream)	42.66
	05/17/2023	FIN MGR	COMCAST	136.33
	05/20/2023	FIN MGR	MICROSOFT OFFICE	1,262.00
	05/23/2023	FIN MGR	SMARTER BROADBAND	31.00
	05/23/2023	FIN MGR	OPTIMUM (SUDDENLINK)	159.45
	05/23/2023	FIN MGR	OPTIMUM (SUDDENLINK)	26.32
	05/25/2023	FIN MGR	COMCAST	146.86
	05/26/2023	FIN MGR	VERIZON WIRELESS	691.21
	05/06/2023	GREENE	CFMA	200.00
	05/06/2023	GREENE	MAC TOOLS	244.13
	05/06/2023	GREENE	DISH NETWORK	98.81
	05/06/2023	GREENE	DAVID CLARK COMPANY INC.	45.00
	05/06/2023	GREENE	SNAP-ON INDUSTRIAL	133.67
	05/06/2023	GREENE	SNAP-ON INDUSTRIAL	198.14
	05/06/2023	GREENE	SNAP-ON INDUSTRIAL	207.27
	05/06/2023	JACKSON	RIEBES AUTO PARTS	58.50
	05/06/2023	JACKSON	AMAZON: Vehicle Mtc.- Body (U-108)	24.67
	05/06/2023	JACKSON	AMAZON: Vehicle Mtc.- Body (U-108)	32.22
	05/06/2023	JOHNSEN	Oxford Suites	-112.20
	05/06/2023	JOHNSEN	SIERRA-SACRAMENTO VALLEY EMS	86.00
	05/06/2023	LONG	Ziki Kitchen (Austin, TX)	30.15
	05/06/2023	LONG	JW Marriott (Austin, TX)	1,312.56
	05/06/2023	LONG	Matthew Bender/LexisNexis	77.04
	05/06/2023	LONG	AMAZON: Admin. Supplies (Prevention)	34.17
	05/06/2023	LONG	AMAZON: Admin Supplies	15.30
	05/06/2023	LONG	ACTIVE 911	159.25
	05/06/2023	MARGHERITA	SNAP-ON INDUSTRIAL	216.41
	05/06/2023	MARGHERITA	California DMV	55.05
	05/06/2023	MARGHERITA	Bare Bones Workwear	93.92

## Nevada County Consolidated Fire District Credit Card History Report

May 2023

Date	Num	Name	Paid Amount
05/06/2023	MASON	Bare Bones Workwear	69.51
05/06/2023	MASON	Carhartt	3,555.48
05/06/2023	MASON	Grass Valley Florist	81.38
05/06/2023	MENET	Sam's Club	86.87
05/06/2023	NUNNINK	AMAZON: Station Supplies (St.84)	214.98
05/06/2023	NUNNINK	AMAZON: Station Supplies (St.84)	27.40
05/06/2023	NUNNINK	AMAZON: Station Supplies (St.84)	223.56
05/06/2023	ROBITAILLE	Round Table Pizza	68.88
05/06/2023	SCHAAKE	TRACTOR SUPPLY CO	119.34
05/06/2023	SULLIVAN	Rescue Tech 1 (Asset Tags #0638-0639)	3,023.10
05/06/2023	SULLIVAN	Ben Franklin	35.30
05/06/2023	SULLIVAN	Ben Franklin	14.09
05/06/2023	SULLIVAN	ALL SEASON AWARDS	160.40
05/06/2023	SUNDE	Northridge of Nevada City	61.48
05/06/2023	SUNDE	Northridge of Nevada City	35.57
05/06/2023	SUNDE	SIERRA-SACRAMENTO VALLEY EMS	86.00
05/06/2023	TELLAM	El Dorado Hills FD	1,585.00
05/06/2023	WEATHERS	SPD MARKET	339.75
05/06/2023	WEATHERS	AMAZON: Station Supplies (St.86)	123.41
05/06/2023	WEATHERS	AMAZON: Station Supplies (St.86)	15.27
05/06/2023	WEATHERS	AMAZON: Station Supplies (St.86)	47.16
05/06/2023	WILSON	Target	39.05
05/06/2023	WILSON	SPD MARKET	47.72
			<u>22,716.29</u>
<b>Total Fund 722:</b>			<b><u>22,716.29</u></b>

May 30, 2023

**SENT VIA SAFESEND**

[jasonrobitaille@nccfire.com](mailto:jasonrobitaille@nccfire.com)

Board of Directors & Fire Chief  
Nevada County Consolidated Fire District  
640 Coyote Street  
Nevada City, California 95959

We are pleased to confirm our understanding of the services we are to provide Nevada County Consolidated Fire District for the year ended June 30, 2023.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities and the disclosures, which collectively comprise the basic financial statements of Nevada County Consolidated Fire District as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Nevada County Consolidated Fire District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Nevada County Consolidated Fire District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budget to Actual Comparisons

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Nevada County Consolidated Fire District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Cut-off of expenses at year-end due to non-routine nature of year-end close which could result in a material misstatement of expenses and liabilities.
- Improper revenue recognition for revenue items for sources other than from Nevada County which contain unique terms and revenue recognition procedures.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Nevada County Consolidated Fire District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements of Nevada County Consolidated Fire District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

### **Electronic Communication, Client Portal Agreement, and File Exchange Processes**

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that email communication from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement.

In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

As part of our commitment to protecting your sensitive information, Fechter & Company works with Thomson Reuters to provide secure, encrypted, file transfer portals (Firm's Client Portal).

All documents you prepare for our use in completing the services outlined in this engagement letter (Word, Excel and PDF files) should be transmitted to Fechter & Company through this portal system and all sensitive files will be transmitted through this system. In addition, we will publish all issued financial statements to this portal area for your use as long as you remain a client with Fechter & Company or as required by the terms of our engagement letters.

By using any features of the Firm's Client Portal, the District consents to the following terms and conditions and acknowledges that the Firm is relying on your consent in allowing you to use the Firm's Client Portal. Your continued use of the Firm's Client Portal after the posting of any amended terms and conditions shall constitute your agreement to be bound by any such changes. The Firm may modify, suspend, discontinue, or



restrict the use of any portion of the Firm's Client Portal, including the availability of any portion of the content at any time, without notice or liability.

The Firm will use its best reasonable efforts to provide availability of the Client Portal Service 24X7. The Firm shall not be responsible for any error, omission, interruption, deletion, defect, delay in operation or transmission, communications line failure, theft or destruction, or unauthorized access to the Client Portal. The Firm is not responsible for any problems or technical malfunctions of any telephone or fiber network or lines, computer online systems, servers or providers, computer equipment, software, failure of any email to be received by the Firm on account of technical problems or traffic congestion on the Internet or any website, or any combination thereof, including any injury or damage to the Organization's computers or peripherals related to downloading any materials from the Client Portal.

Documents are encrypted before being passed over the Internet and while being stored on the Portal and a username and password are required to access files. In addition, documents added to the Portal are scanned for viruses before being uploaded. All files are maintained behind firewalls to protect against outside intruders. *The Firm will use its best efforts to make the Client Portal secure from unauthorized access. However, the organization recognizes that no completely secure system for electronic data transfer has yet been devised.*

**Logon Accounts and Their Security.**

- a. The Firm will set up individual logon accounts for those of the Organization's employees who need access to the Client Portal. Each account will have access only to those document areas requested by Client. (The Firm strongly recommends that Client establish a policy that logon information not be shared with others.) In order to maintain security, the Organization agrees to designate a single individual as the authorized person to contact the Firm to request employee logons. The initial designee is listed below. Your username will be your email address, all passwords will be established by the user at the time of initial logon.
- b. You acknowledge that the use of username and password is an adequate form of security. You are solely responsible for (1) authorizing, monitoring, controlling access to, and maintaining the strict confidentiality of your username and password; (2) not allowing another person to use your username or password; (3) any charges or damages that may be incurred as a result of your neglect to maintain the strict confidentiality of your username and password; and (4) promptly informing the Firm in writing of any need to deactivate a username due to security concerns or otherwise. The Firm is not liable for any harm related to the misuse or theft of usernames or passwords, disclosure of usernames or passwords, or your authorization to allow another person or entity to access and use the Firm's Client Portal using your username or password. You shall immediately notify the Firm of any unauthorized use of your username or password and any breach of confidentiality. Until the Firm receives this notification from you, you will be held liable for any harm ensuing from the use of your username on the Firm's Client Portal.

**Termination of Logon Account.** The Organization agrees to notify the Firm via email at support@fechtercpa.com in writing when an individual logon account is to be terminated. The Firm will make every effort to confirm and terminate access within 3 business days. However, the Organization cannot be assured that access has been terminated until the requester receives an email confirmation of termination.

**No Unlawful or Prohibited Use.** As a condition of your use of the Client Portal website, you warrant to the Firm that you or your approved users will not use the Firm's Client Portal website for any purpose that is unlawful or prohibited by these terms, conditions, and notices. You may not use the Firm's Client Portal

website in any manner that could damage, disable, overburden, or impair the Firm's website or interfere with any other party's use of the Client Portal website. You may not obtain or attempt to obtain any materials or information through any means not intentionally made available or provided for through the Client Portal website.

**Information Disclosure.** The Firm reserves the right at all times to disclose any information as necessary to satisfy any applicable law, regulation, legal process, or governmental request, or to edit, refuse to post, or to remove any information or materials, in whole or in part, in the Firm's sole discretion.

**Client's Responsibility.** You must at your own cost (a) provide for your own access to the Internet and pay any services fees, connection charges, and online services usage associated with such access and (b) provide all equipment necessary for you to make such connection to the Client Portal, including a computer and modem.

**Dispute Resolution.** The parties agree that any dispute between the Organization and the Firm relating to this Agreement, or the breach of it, shall, if negotiations and other discussions fail, be first submitted to mediation in accordance with the applicable rules for resolving professional accounting and related services disputes of the America Arbitration Association. If the parties are unable to resolve the dispute through mediation within 60 days from the date notice is first given from one party to the other as to the existence of such a dispute and the demand to mediate, then they may proceed to resolve the matter by arbitration if this agreement provides that the particular dispute is subject to arbitration, or by whatever other lawful means are available to them if this agreement does not provide for arbitration of the particular dispute. Costs of any mediation proceeding shall be shared equally by all parties.

**WARRANTIES.** THE FIRM MAKES NO WARRANTY, EXPRESS OR IMPLIED, REGARDING THE EFFICACY OF THE SECURITY OF THE CLIENT PORTAL. THE CONTENT AND SERVICES ARE PROVIDED ON AN "AS IS" BASIS AND THE FIRM SPECIFICALLY DISCLAIMS ANY EXPRESS OR IMPLIED WARRANTIES, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE, WARRANTIES OF MERCHANTABILITY, OR WARRANTIES AGAINST INFRINGEMENT.

THE FIRM, ITS AFFILIATES, EMPLOYEES, AND AGENTS SHALL NOT BE LIABLE FOR ANY DAMAGES OR LOSSES, INCLUDING, WITHOUT LIMITATION, INDIRECT, CONSEQUENTIAL, SPECIAL, INCIDENTAL, OR PUNITIVE DAMAGES, RESULTING FROM OR CAUSED BY THE PORTAL, ITS CONTENT, OR SECURITY SERVICES PROVIDED HEREIN. THE FIRM DOES NOT WARRANT THAT THE CLIENT PORTAL'S FUNCTIONS WILL BE UNINTERRUPTED OR ERROR-FREE, THAT DEFECTS WILL BE CORRECTED, OR THAT THE FIRM'S CLIENT PORTAL OR THE SERVER THAT MAKES IT AVAILABLE ARE FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS.

IF YOU ARE DISSATISFIED WITH ANY PORTION OF THE PORTAL, INFORMATION, DOCUMENTS, OR COMMUNICATIONS ON THE PORTAL, OR WITH ANY OF THESE TERMS AND CONDITIONS OF USE, YOUR SOLE AND EXCLUSIVE REMEDY IS TO CEASE USING THE PORTAL AND THE INFORMATION, DOCUMENTS, OR COMMUNICATIONS YOU OBTAINED FROM THE PORTAL.

**Term and Termination.** This Agreement and the services contemplated by it may be terminated by either the Firm or Client with or without cause and with or without notice at any time. The Firm may at any time terminate in whole or in part the Firm's Client Portal without notice or liability.

Authorized person to contact the Firm to request employee logon User IDs:

**Name:**

**Title:**

**Email:**

Should you desire to use alternate methods of transmission for sensitive documents and chose not to use the Firm's Client Portal System, **you may opt out by signing the following release.**

We acknowledge that we have opted out of the requirement to use the Firm's Client Portal System and therefore we agree to release Fechter and Company from all liability as a result any interception of, or loss of data as a result of using alternate document transmittal methods.

Management signature:

\_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Fechter & Company, Certified Public Accountants and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Board of Directors or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Fechter & Company, Certified Public Accountants personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the Board of Directors or its designee. The Board of Directors or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Joanne Berry, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately September 2023 and to issue our reports no later than December 15, 2023.

Our fee will be \$15,000 for the audit and \$1,500 for the submission of the State Controller’s Report of Financial Transactions (if required). You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. Our invoices for these fees will be rendered each month as follows:

Due with engagement letter	\$3,000
Due upon completion of fieldwork	\$9,000
Due upon presentation of draft report	<u>\$3,000</u>
Total Fees	<u>\$15,000</u>

Due following submission of State Controller’s Report \$1,500

Out of pocket costs will be billed as incurred.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

**Reporting**

We will issue a written report upon completion of our audit of Nevada County Consolidated Fire District’s financial statements. Our report will be addressed to management and those charged with governance of Nevada County Consolidated Fire District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Nevada County Consolidated Fire District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an

audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Nevada County Consolidated Fire District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

  
Fechter & Company  
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Nevada County Consolidated Fire District.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



# Nevada County Consolidated Fire District

## Resolution 23-11

### Transfer of Funds for Equipment and Vehicles

**WHEREAS**, Nevada County Consolidated Fire District (NCCFD) routinely contracts with the California Office of Emergency Services (CalOES) as per the terms of the Agreement For Local Government Fire and Emergency Assistance (agreement), and

**WHEREAS**, CalOES and/or CalFIRE may request NCCFD send personnel and equipment to emergencies throughout the state of California, as per the terms of the agreement, and

**WHEREAS**, the agreement allows NCCFD to be paid predetermined rates to cover expenses incurred when sending personnel and equipment to the requested emergencies, and

**WHEREAS**, the use of equipment and vehicles creates additional wear and tear on same, therefore increasing maintenance cost and reducing the useful life of those assets.

**WHEREAS**, 2022-23 was a busy fire season, resulting in wear and tear on equipment and vehicles, and therefore resulting in associated reimbursement.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of Nevada County Consolidated Fire District to transfer \$125,000.00 of fire reimbursement funds currently in Operating fund 6722 to the Capital Reserve fund 6758 to be used for future payments for equipment and vehicles.

**PASSED AND ADOPTED** by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Board Meeting held on the 15<sup>th</sup> day of June, 2023 by the following roll call:

Ayes:

Noes:

Absent:

Abstain:

---

Keith Grueneberg, President of the Board  
Nevada County Consolidated Fire District

Attest:

---

Nicole Long, Acting Secretary of the Board



# Nevada County Consolidated Fire District

640 Coyote Street, Nevada City, CA 95959  
(530) 265-4431 FAX (530) 265-4438  
[nccfire@nccfire.com](mailto:nccfire@nccfire.com) • [www.nccfire.com](http://www.nccfire.com)

## RESOLUTION NO. 23-12

### AMENDED AUTHORIZED PERSONNEL RESOLUTION

**WHEREAS**, the Nevada County Consolidated Fire District Board of Directors is authorized by Health and Safety Code Section 13861 (d) to appoint necessary employees, define their qualifications and duties, and to provide a pay schedule for the performance of their duties, and;

**WHEREAS**, the Board adopted Resolution R22-25 on August 18, 2022; staff presented the authorized personnel for the 2022/2023 fiscal year;

**WHEREAS**, the Board of Directors must determine the number of employees needed to protect the lives and property of its residents and to perform other staff functions, and;

**WHEREAS**, the Board must budget accordingly for the positions authorized by this resolution.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Nevada County Consolidated Fire District, the following number of personnel are hereby authorized for Fiscal Year 2023-2024:

<u>Description</u>	<u>Total Number</u>	<u>Description</u>	<u>Total Number</u>
Fire Chief	1	Fleet and Facilities Supervisor	1
Deputy Fire Chief	0	Fire Mechanic II	0
Division Chief Operations	1	Fire Mechanic I	1
Division Chief Fire Marshal	1	Service Technician	0
Battalion Chief	3	Administrative Services Manager	1
Fire Captain	9	Finance Manager	0
Lieutenant	6	Finance Administrative Asst.	1
Firefighter/Operator	12	Administrative Services Assistant	.5
Fire Prevention Officer II	1	Board Secretary	.5
Seasonal Firefighters	6	Reserves	15

**ON A MOTION** by Director Nelson, seconded by \_\_\_\_\_, the foregoing resolution was passed and adopted this 15<sup>th</sup> day of June 2023, by the following vote to wit:

- Ayes:
- Noes:
- Absent:
- Abstain:

\_\_\_\_\_  
Keith Grueneberg, President of the Board  
Nevada County Consolidated Fire District

Attest:

\_\_\_\_\_  
Nicole Long, Acting Secretary of the Board



# Nevada County Consolidated Fire District Resolution 23-13

## Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services For FY 2023/2024 Tax Rolls

**WHEREAS**, the Board of Directors (the "Board") of the Nevada County Consolidated Fire District ("NCCFD" or "District") on November 17, 2011 adopted Resolution R11-16, with a Re-Ratification with Clarification on December 15, 2011 adopted as Resolution R11-18, a copy which is attached as "**Attachment 1**", calling for a mail ballot election to seek voter approval, which required approval by two-thirds of the registered voters of the District voting thereon, for a special tax for the purpose of maintaining appropriate fire protection and emergency medical response services, and approving an increase in the District appropriations limit, in accordance with the existing election regulations and the California Constitution; and

**WHEREAS**, the Board of Directors of the Nevada County Consolidated Fire District did adopt Resolution R12-04, copy attached as "**Attachment 2**", Certifying Balloting Results of the Mail Ballot Election Held on March 6, 2012 for a Special Tax Measure for Fire Suppression, Protection and Emergency Medical Response Services, which determined by the ballots processed that, with 68.543% approving, the measure passed; and

**WHEREAS**, Resolution R12-04 states that, as approved by the voters, the special tax shall continue until repealed by the Board of Directors or by the voters; the special tax amounts shall be levied against all taxable real property, and will be added to the property tax bills within the boundaries of Nevada County Consolidated Fire District beginning with the 2012/2013 fiscal year; and the increase in the District's appropriations limit shall be deemed effective beginning in the 2012/2013 fiscal year; and

**WHEREAS**, the Special Tax Rates, as outlined in Resolution R12-04, are excerpted and attached hereto as "**Attachment 3**", are to be applied to all parcels within the boundaries of the Nevada County Consolidated Fire District for Fiscal Year 2023/2024; and

**WHEREAS**, in accordance with the provisions in Resolution R11-18, which the Board of Directors has determined that, due to the increased costs of operations to the District, it is necessary and appropriate for the Board to exercise its authority under Resolution R11-18, Exhibit B, and hereby applies a cost of living index of 3 % to the special tax rate from the prior Fiscal Year for this Fiscal Year 2023/2024 which is reflected in the new rates (see "**Attachment 3**"); and,





# Nevada County Consolidated Fire District Resolution 23-13

## Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services For FY 2023/2024 Tax Rolls

**WHEREAS**, Government Code Section 50078.16 authorizes the District to provide for collection of the tax in the same manner and subject to the same penalties as, other fees, charges, and taxes fixed and collected by, or on behalf of the local agency. If the special taxes are collected by the County, the County may deduct its reasonable costs incurred for the services before remittal to the District, which is outlined in the previously approved and continuous "Standard Form Tax Collection Services" Contract; and,

**WHEREAS**, the County of Nevada Auditor-Controller's office has notified NCCFD in a memo dated May 13, 2021, (see "**Attachment 4**"), that a flat charge of \$200.00 will be applied to the tax district code and a 50-cent per parcel charge will be applied to each improved and unimproved parcel within the specified Tax Rate Area (see "**Attachment 5**").

**NOW THEREFORE**, the Board of Directors of the Nevada County Consolidated Fire District resolves that:

1. A special tax for the purpose of maintaining appropriate fire protection and emergency medical response services, is hereby confirmed and shall be levied against real property within the boundaries of the District for the 2023/2024 fiscal year, in accordance with the provisions of Resolution R12-04; and
2. Directs the application of the cost of living adjustment provisions as set forth in Resolution R11-18, in an amount equal to three percent (3.0%) of the rate of the prior Fiscal Year's special tax for this Fiscal Year 2023/2024, which increase shall be applicable to all property that is subject to the special tax, the adjusted amounts for the tax are as shown on "**Attachment 3**";
3. Petitions the Board of Supervisors of the County of Nevada, State of California, to cause the Auditor-Controller of County of Nevada to place the charges as set forth in "**Attachment 3**" on the 2023/2024 tax rolls, in accordance with the Standard Form Tax Collection Services contract previously approved by Nevada County Consolidated Fire District;
4. The NCCFD Board of Directors hereby requests that the County Tax Collector collect and place all special tax revenues within the Nevada County Consolidated Fire District territory into Fund 734, District-wide Special Tax.



# Nevada County Consolidated Fire District Resolution 23-13

**Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services For FY 2023/2024 Tax Rolls**

**BE IT FURTHER RESOLVED**, that, pursuant to the provisions of Government Code Section 50078.17, any judicial action or proceeding to validate, attack, review, set aside, void, or annul the provisions of this Resolution, providing for an adjustment in the amount of the special tax of three percent (3.0%) over the prior fiscal year for this Fiscal Year 2023/2024, shall be subject to the limitations period and the procedures as set out in Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure and any action or proceeding to attack, review, set aside, void, or annul the increase shall be commenced within 90 days of the effective date of the adoption of this Resolution.

**BE IT FURTHER RESOLVED**, that the provisions of this Resolution providing for the adjustment in the amount of the special tax of three percent (3.0%) over the prior fiscal year, as set out in paragraph #2, above, shall be severable to the rest of this Resolution and any judicial determination or other action nullifying said increase for Fiscal Year 2023/2024, shall not effect or otherwise nullify the imposition of the special tax for Fiscal Year 2023/2024, as otherwise provided for under Resolutions R11- 18, and/or by the adoption of this Resolution.

**ON A MOTION** by Director Dorland seconded by Director Carrington the foregoing resolution was passed and adopted this 15<sup>th</sup> day of June, 2023, by the following vote to wit:

- Ayes:
- Noes:
- Absent:
- Abstain:

\_\_\_\_\_  
Keith Grueneberg, President of the Board  
Nevada County Consolidated Fire District

Attest:

\_\_\_\_\_  
Nicole Long, Acting Secretary of the Board



# Nevada County Consolidated Fire District Resolution 23-13

Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services  
For FY 2023/2024 Tax Rolls

## Resolution R23-13 Attachment List:

- "Attachment 1" is Resolution no. R11-18
- "Attachment 2" is Resolution no. R12-04
- "Attachment 3" is the current fiscal year's proposed rates.
- "Attachment 4" County of Nevada Auditor Controller's notification letter
- "Attachment 5" Tax Rate Area

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

**RESOLUTION R11-18**

**Resolution to Enact the Nevada County Consolidated Fire District  
Special Tax on All Taxable Real Property for the Purpose of  
Providing Fire Protection and Emergency Medical Response Services,  
Including Fire Prevention and Suppression, Rescue and Other Services;  
to Approve an Increase in the District's Spending Limit;  
and to Call an Election Thereon.  
(Clarification to RESOLUTION R011-16)**

**WHEREAS**, the Board of Directors (the "Board") of the Nevada County Consolidated Fire District (the "District") has determined that it is in the best interests of the District's citizens to prevent significant service cutbacks and provide the appropriate level of fire protection and emergency medical response services for our community; that the cost to maintain such adequate levels of service is beyond the reach of the District absent this proposed special tax, and that this tax is therefore necessary for public protection and public safety; and

**WHEREAS**, pursuant to the provisions of California Health & Safety Code section 13911 and Government Code sections 50075-50077.5, the Board of Directors is authorized to adopt this resolution which shall, subject to the approval of the voters, impose a special tax, which shall be applied against all taxable real property within the District; and

**WHEREAS**, the Board has also determined that it is in the best interest of the community to seek voter approval, which will require approval by two-thirds voters voting thereon, for the proposed special tax in order to be able to maintain appropriate fire protection and emergency medical response services; and

**WHEREAS**, the Board has also determined that the interests of the voters are best served by a transparently impartial tabulation of the returned verified ballots, the signatures on the returned ballots shall be verified by the Elections Office of the County of Nevada and tabulated by the Nevada County League of Women Voters. The tabulation process shall be overseen by an independent CPA firm retained specifically for that purpose; and

**WHEREAS**, if approved by the voters, the special tax will be used solely for the purpose of providing fire protection and emergency medical response services within the District; and

**WHEREAS**, if this special tax is approved by the voters, the District may exceed the appropriations limit as previously established for the District in accordance with the provisions of Article XIII B of the California Constitution; and

**WHEREAS**, all District elections shall be called, held and conducted in all respects as nearly as is practicable in conformity with the Uniform District Election Law (Election Code 10500 *et seq.*). Section 10517 of which provides that the County Elections Official shall conduct such elections, and Section 10518 of which allows the County Elections Officer to authorize an appropriate officer of the district to perform the functions of the elections official; and

**WHEREAS**, Section 9280 of the Elections Code authorizes the filing of an impartial analysis, and Sections 9282 *et seq.* of said code authorize the filing of written arguments for or against any ballot proposition and rebuttal arguments.

**NOW THEREFORE**, the Board of Directors of the Nevada County Consolidated Fire District resolves that:

**SECTION 1. Submission of the Special Tax to Voters.** The special tax and corresponding increase in the District's appropriations limit established by this Resolution shall be submitted to the District's registered voters within Nevada County Consolidated Fire District at a mailed ballot election for their approval or rejection. The special tax shall not become effective unless approved by two-thirds of the registered voters of the District voting thereon. The full text of the proposed ballot measure is attached as Exhibit A and incorporated herein.

If approved by the voters, the special tax shall continue until repealed by the Board of Directors or by the voters.

**SECTION 2. Call of Election.** The Board of Directors hereby calls an election at which the question of the approval of the proposed special tax and spending limit increase shall be submitted to the registered voters within the District. The Board directs that the special election be held on March 6, 2012, pursuant to Elections Code sections 1500, 1501 and 1502, as a special mail ballot election, with the ballot prepared by the appropriate officer of the District as authorized by the Registrar of Voters of the County of Nevada (the "Election Official"), such official being the Fire Chief of the Nevada County Consolidated Fire District. The exact form of said question submitted as the same is to appear shall be as set forth in Exhibit A. Said election shall be held and conducted in all respects as nearly as practicable in conformity with the uniform District Election Law (Election Code Section 10500 *et seq.*) and with the Mail Ballot Election provisions of the Elections Code (sections 4000 *et seq.*).

The Election shall be held and conducted, the election officers shall be appointed, the ballots shall be printed, mailed, and returned by 5:00 p.m. on the date of election, and the ballots shall be counted. The ballots returned shall be canvassed, the results declared, and all other proceedings incidental to and connected with the Election shall be regulated and done in accordance with the provisions of law regulating the mail ballot election and specified herein. The Board of Directors of the Nevada County Consolidated Fire District is hereby requested to order the Election and to permit the aforementioned appropriate officer of the District to render services relating to the proceedings of said Election. The election services will be determined by the District, and said Election shall be held in all respects as if there were only one election, only one form of ballot shall be used, and the returns of the Election need not be canvassed by the Board. The District shall declare the results of the Election based on the certified statement of results submitted for that purpose from the appropriate officer of the District.

**SECTION 3. Authorization for Appropriations Limit Increase.** To the extent that the revenue from the special taxes enacted by this Resolution are in excess of the appropriations limit for the District, as calculated in accordance with the provisions of Article XIII B of the California Constitution and applicable statutory provisions, the approval of this special tax by the voters shall constitute approval to increase the District's spending limit in an amount equal to the revenue derived from the special tax, for the maximum period of time as allowed by law.

**SECTION 4. Effective Date of the Special Tax.** The special tax shall be deemed established and shall be in effect as of the day following the election, upon certification of the election results, evidencing approval by at least two-thirds of the registered voters voting thereon; by the Board of Directors of the District. The increase in the District's appropriations limit shall be deemed effective beginning in the 2012-2013 fiscal year. The special tax shall be levied against all taxable real property within the District beginning with the 2012-2013 fiscal year.

**SECTION 5. Use and Accountability of the Special Tax Proceeds.** The special tax shall be used solely for the purpose of providing fire protection, both prevention and suppression, for emergency medical response services within the District and for any responses outside of the District under automatic/mutual aid agreements with other fire suppression or emergency service agencies, and for any incidental expenses related to the collection of the tax.

In accordance with Government Code Section 50075.3, the District's Fire Chief, as the chief fiscal officer of the District, shall file a report with the District Board of Directors at least once a year, no later than January 1 of each year. The annual report shall contain both of the following: (a) the amount of funds collected and expended; (b) the status of any project required or authorized to be funded with the proceeds of the special tax in accordance with this Section.

**SECTION 6. Adjustment of Tax Rate** There may be an annual adjustment in the fee special tax rate based on a change in the Consumer Price Index (CPI) or 3%, WHICHEVER IS LESS. The District will consider changes using data provided by the United States Bureau of Labor Statistics, Western States averages for the preceding calendar year (or, if discontinued, a comparable index). Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee adjustment of tax rate being placed on the agenda of the Nevada County Consolidated Fire District Board of Director's regular meeting with an opportunity for public input and discussion.

**SECTION 7. Levy, Collection and Deposit of the Special Tax.** Unless otherwise ordered pursuant to a resolution adopted by the Board, the special taxes shall annually be collected on the County of Nevada property tax bill in the same manner and subject to the same penalty as the county property taxes are collected. The District Board shall annually take such steps as are necessary to have the special tax collected through the property tax bill and shall coordinate with the County Auditor and Tax Collector in this regard. The County shall be entitled to deduct its reasonable costs incurred in collecting the special tax before the balance of the tax is remitted to the District.

Upon receipt of the special taxes the District shall cause same to be deposited in a special tax account or such other account established by the District which allows the District to properly account for the special taxes in compliance with the provisions of Government Code Section 50075.3.

**SECTION 8. Appeals.** Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1st of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

**SECTION 9. Validation Pursuant to Code of Civil Procedure Section 860 et seq.** Pursuant to the provisions of Government Code Section 50077.5 any judicial action or proceeding to attack, review, set aside, void or annul this resolution and/or the approval of the subject special tax and/or increase in the spending limitation pertaining to the special tax, shall be commenced, if at all, within 60 days of the date of the adoption hereof.

The foregoing Resolution was duly passed at an official meeting of the Nevada County Consolidated Fire District on Thursday, December 15, 2011 by the following roll call vote:

AYES: *BASS, BRUENEBERG, HANSON, HITCHCOCK, KNOX, LEZARD, RHODES*

NOES: *NONE*

ABSTAIN: *NONE*

ABSENT: *NONE*

*David S. Hanson*

\_\_\_\_\_  
DAVID S. HANSON, Chairman of the Board  
Nevada County Consolidated Fire District

ATTEST:

*Darlene E. Bennett*  
\_\_\_\_\_  
DARLENE E. BENNETT  
Secretary to the Board

**EXHIBIT A**

**TEXT OF THE BALLOT MEASURE**

The question submitted to the voters shall read substantially as follows:

To maintain prompt local fire protection and emergency medical response services within Nevada County Consolidated Fire District, to maintain current fire station staffing, and to prevent the immediate layoff of personnel so that firefighters are available to respond to all emergencies; do you support an annual special tax, with all revenue staying in our community, for local fire protection and emergency medical response services?



**FULL TEXT OF SPECIAL TAX MEASURE  
NEVADA COUNTY CONSOLIDATED FIRE DISTRICT PARCEL TAX  
FOR FIRE SUPPRESSION, PROTECTION AND  
EMERGENCY MEDICAL RESPONSE SERVICES**

The Nevada County Consolidated Fire District is responsible for fire protection and emergency medical response services to the rural areas surrounding Grass Valley and Nevada City, in Nevada County.

In order to maintain prompt local fire protection and emergency medical response services within Nevada County Consolidated Fire District, to maintain current fire station staffing, and to prevent the immediate layoff of personnel so that firefighters are available to respond to all emergencies, to keep property insurance rates manageable, and to adequately train and equip firefighters, the District proposes to levy a special tax on each taxable parcel of land within the District at the following annual rates:

Property Type	Rate
Residential Dwelling Unit	\$52.00 for the first dwelling unit
Residential Dwelling Units (if more than 1 unit)	\$39.00 for each additional dwelling unit
Mobile Home Unit	\$39.00 for each unit
Unimproved Property	\$26.00 per parcel
Commercial, Industrial, Office, Recreational Property	\$0.04 per square foot of building area
Sprinklered Commercial, Industrial, Office, Recreational Property	\$0.02 per square foot of building area

Taxable parcels are those parcels that appear on the annual secured Nevada County property tax roll and are billable for Nevada County Consolidated Fire District services.

The purpose of this parcel tax will be to ensure continued local fire suppression and protection as well as rapid emergency response services for all residents, employees, and visitors in the District. The revenues raised by this special tax will only be used to defray operating expenses and capital improvement expenditures to accomplish the foregoing purposes.

In order to help ensure that the revenues from the special tax grow in line with the inflation adjusted cost of providing local fire protection and emergency medical emergency services, the tax rate may increase in future years by an annual amount not to exceed 3% per year, based upon changes in the Western States Consumer Price Index (CPI) or 3%, WHICHEVER IS LESS. Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee adjustment of the special tax being placed on the agenda of the Nevada County Consolidated Fire District Board of Director's regular meeting with an opportunity for public input and discussion.

If the special tax is approved by two-thirds of the voters voting on the measure, the District's appropriations limit will be increased by the amount of this voter-approved tax.

The special tax revenues shall be deposited into a separate account for exclusive use by the Nevada County Consolidated Fire District, in accordance with Government Code Section 50075.1, and shall be expended by the District according to a plan developed annually by the District's staff and approved and adopted by the District's Board of Directors. A citizens' oversight committee appointed by the Board will review and report on the expenditure of tax revenues.

The District will cause to be filed an annual report with its Board of Directors, which report shall include the amount of special tax revenues collected and expended, and which shall otherwise comply with the accountability measures established in Government Code Sections 50075.1 et seq.

Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1st of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

**RESOLUTION R12-04**

**Resolution of the Board of Directors  
of the Nevada County Consolidated Fire District,  
Certifying Balloting Results of the Mail Ballot Election Held on March 6, 2012 for a  
Special Tax Measure for Fire Suppression, Protection and Emergency Medical  
Response Services**

**WHEREAS**, the Board of Directors (the "Board") of the Nevada County Consolidated Fire District (the "District") on November 17, 2011 adopted Resolution R11-16 calling for a mail ballot election to seek voter approval, which requires approval by two-thirds of the registered voters of the District voting thereon, for a special tax for the purpose of maintaining appropriate fire protection and emergency medical response services, and to approve an increase in the District appropriations limit, in accordance with the existing election regulations and the California Constitution.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Nevada County Consolidated Fire District does resolve as follows:

1. The tabulation of votes cast by the registered voters of the Fire District has been completed by the League of Women Voters of Western Nevada County and overseen by McSweeney & Associates, an independent CPA firm retained specifically for that purpose as directed by Resolution R011-16. The election results have been certified by the Secretary of the Board, attached hereto as "Exhibit A", as Appointed Deputy Elections Official for this election, and are submitted to the Elections Official as follows:

Total Registered Voters		22,257
Total Votes Cast (returned by 5:00 pm on March 6, 2012)		9,826
Turnout		44.427%
<b>Nevada County Consolidated Fire District Special Tax Measure for Fire Suppression, Protection and Emergency Medical Response Services (2/3 required to pass)</b>	<b>Votes</b>	<b>Percent</b>
YES	6,735	68.543%
NO	3,091	31.457%

2. Therefore, as determined by the ballots processed, the measure has passed.

3. As approved by the voters, the special tax shall continue until repealed by the Board of Directors or by the voters. The special tax amounts shall be levied against all taxable real property, and will be added to the property tax bills within the Nevada County Consolidated Fire District beginning with the 2012-2013 fiscal year. The increase in the District's appropriations limit shall be deemed effective beginning in the 2012-2013 fiscal year.

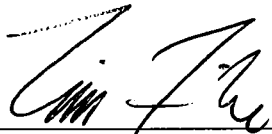
**PASSED AND ADOPTED** at a regular meeting of the Board of Directors held on March 15, 2012 by the following vote:

AYES: BASS, GRUENEBERG, HANSON, HITCHCOCK, KNOX, LEONARD, RHODES

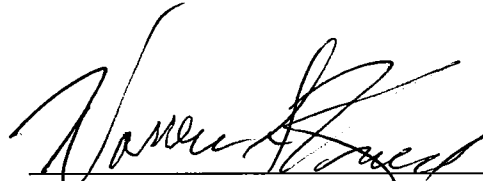
NOES: NONE

ABSTAIN: NONE

ABSENT: NONE



TIM FIKE, Chief & Elections Official  
Nevada County Consolidated Fire District



WARREN KNOX, Chairman of the Board  
Nevada County Consolidated Fire District

ATTEST:



DARLENE E. BENNETT  
Secretary to the Board  
& Appointed Deputy Elections Official  
Nevada County Consolidated Fire District

NCCFD Resolution R12-04  
Exhibit A



350 Crown Point Circle, Suite 200  
Grass Valley, CA 95945  
530.272.5555  
Fax 530.272.8865  
www.mcsweeneyandassociates.com

March 8, 2012

Tim Fike, Fire Chief  
Nevada County Consolidated Fire District  
11329 McCourtney Road  
Grass Valley, CA 95949

RE: Official Ballot Tabulation Results, Nevada County Consolidated Fire District Parcel Tax for Fire Suppression, Protection and Emergency Medical Response Services

The tabulation of all official ballots received by 5:00 pm on March 6, 2012, for the Nevada County Consolidated Fire District Parcel Tax for Fire Suppression, Protection and Emergency Medical Response Services, has been completed by the League of Women Voters of Western Nevada County, and overseen by McSweeney & Associates CPA, as directed by you, the District Elections Official, per Resolution R011-16. McSweeney & Associates CPA hereby certifies the following tabulation totals:

Total Registered Voters		22,117
Total Votes Cast (returned by 5:00 pm on March 6, 2012)		9,826
Turnout		44.427 %
<b>Nevada County Consolidated Fire District Special Tax Measure for Fire Suppression, Protection and Emergency Medical Response Services (2/3 required to pass)</b>	<b>Votes</b>	<b>Percent</b>
YES	6,735	68.543 %
NO	3,091	31.457 %

Thank you for the opportunity to assist you with this project.

Sincerely,

McSweeney & Associates, APC

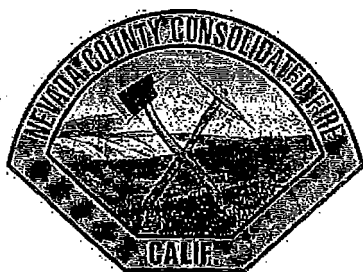
Witnessed by:

Darlene Bennett  
NCCFD Board Secretary and  
Appointed Deputy Elections Official

Edward J. McSweeney, CPA/ABV/CFP  
Amanda E. Apple, CPA, MST  
Ted Cobrt, CPA/PFS

Andrea Hamer, CPA  
Zackary J. McSweeney, CPA, MBA  
Sharon R. Poppell, CPA

James C. Roberson, CPA/ABV/CFP, CVA  
Gail Saling, CPA  
Debra Wubohm, CPA, MBA (Tax)



## Nevada County Consolidated Fire District

*"Excellence in Emergency Service"*

11329 McCourtney Road, Grass Valley, CA 95949

(530) 273-3158 FAX (530) 273-1780

[nccfire@nccn.net](mailto:nccfire@nccn.net)

[www.nccfire.com](http://www.nccfire.com)

### CERTIFICATE

STATE OF CALIFORNIA

|

| ss

COUNTY OF NEVADA

|

I, Darlene Bennett, Nevada County Consolidated Fire District Secretary and Board of Directors Secretary, and Appointed Deputy Elections Official for the March 6, 2012 Special Tax Election for Nevada County Consolidated Fire District, Fire Suppression and Emergency Medical Response Services, do hereby certify that I have witnessed the official canvass of the returns from the Special Tax Election held on March 6, 2012 in the Nevada County Consolidated Fire District. The following is a statement of the results showing the total number of ballots cast, and the total number of votes in favor of and against the Special Tax.

Signed:

 3/8/2012

Darlene E. Bennett

Date

NCCFD Board Secretary and

Appointed Deputy Elections Official

<b>Fiscal Year 2023/2024 Special Tax Rate</b>		
<b>Property Type</b>	<b>Rate</b>	<b>Unit</b>
Residential Unit	\$65.02	for the first dwelling unit
Residential Units (if more than 1 unit)	\$48.78	for each additional dwelling unit
Mobile Home Unit	\$48.78	for each unit
Unimproved Property	\$32.52	per parcel
Commercial, Industrial, Office Recreational Property	\$0.04	per square foot of building area
Sprinklererd Commerical, industrial, Office, recreational Property	\$0.02	per square foot of building area

<b>Fiscal Year 2022/2023 Special Tax Rate</b>		
<b>Property Type</b>	<b>Rate</b>	<b>Unit</b>
Residential Unit	\$63.13	for the first dwelling unit
Residential Units (if more than 1 unit)	\$47.36	for each additional dwelling unit
Mobile Home Unit	\$47.36	for each unit
Unimproved Property	\$31.57	per parcel
Commercial, Industrial, Office Recreational Property	\$0.04	per square foot of building area
Sprinklererd Commerical, industrial, Office, recreational Property	\$0.02	per square foot of building area

<b>Fiscal Year 2023/2024 Special Tax Rate</b>		
<b>Property Type</b>	<b>Rate</b>	<b>Unit</b>
Residential Unit	\$65.02	for the first dwelling unit
Residential Units (if more than 1 unit)	\$48.78	for each additional dwelling unit
Mobile Home Unit	\$48.78	for each unit
Unimproved Property	\$32.52	per parcel
Commercial, Industrial, Office Recreational Property	\$0.04	per square foot of building area
Sprinklererd Commerical, industrial, Office, recreational Property	\$0.02	per square foot of building area

<b>Fiscal Year 2022/2023 Special Tax Rate</b>		
<b>Property Type</b>	<b>Rate</b>	<b>Unit</b>
Residential Unit	\$63.13	for the first dwelling unit
Residential Units (if more than 1 unit)	\$47.36	for each additional dwelling unit
Mobile Home Unit	\$47.36	for each unit
Unimproved Property	\$31.57	per parcel
Commercial, Industrial, Office Recreational Property	\$0.04	per square foot of building area
Sprinklererd Commerical, industrial, Office, recreational Property	\$0.02	per square foot of building area



**[0100] NEVADA CONSOLIDATED**

**TRAs**

057-001	057-002	057-006	057-008	057-012	057-013	057-014	057-021	057-023	062-009
062-019	062-024	062-025	062-028	062-032	062-038	062-043	062-045	062-057	062-063
062-066	062-069	062-077	062-078	062-079	068-001	068-005	068-010	068-032	068-038
072-001	072-003	072-007	072-013	072-014	072-015	072-030	072-033	072-034	072-041
072-042	072-044	072-045	072-047	078-002	078-007	080-009	080-014		

*Total TRAs for this District: 48*

**Maps**

016	017	018	020	021	021B	021D
022	023	026	027	027D	028	028C
029	029B	030	030A	031	034	035
036	038	039	040	041	044	

*Total Maps for this District: 27*

**[0035] NEVADA CONSOLIDATED-ZONE NO. 01**

**TRAs**

057-001	057-012	057-021	057-023
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*Total TRAs for this District: 4*

**Maps**

034	039	040
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*Total Maps for this District: 3*



# Nevada County Consolidated Fire District

## Resolution 23-14

### Appropriations Limit for Fiscal Year 2023-24

**WHEREAS**, Article XIII B of the State of California Constitution and § 7910 of the Government Code of the State of California require the setting of an Appropriations Limit for each fiscal year; and

**WHEREAS**, the California Revenue and Taxation code, § 2227, mandates the California State Department of Finance to transmit an estimate of the percentage change in population to local governments; and

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Nevada County Consolidated Fire District hereby adopts the 2023-24 Fiscal Year Appropriations Spending Limit in the amount of \$6,272,055 based on the following calculation using data from the California State Department of Finance (see attached Exhibit "A");

This limit is based on a change factor of 1.0391, arrived by using a Per Capita Income growth factor of 4.44% and a Population decrease factor of .51%. Calculation of factors allows a 1.0391 change for FY 2023-24, an increase of 3.91% percent or \$235,856 from FY 2022-23.

**PASSED AND ADOPTED** by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 15<sup>th</sup> day of June, 2023 by the following roll call:

Ayes:  
Noes:  
Absent:  
Abstain:

---

Keith Grueneberg, President of the Board  
Nevada County Consolidated Fire District

Attest:

---

Nicole Long, Acting Secretary of the Board

**Nevada County Consolidated Fire District  
 Appropriation Limit  
 Fiscal Year 2023-24**

	<u>FY 2023-24</u>
Per Capital Personal Income change over prior year	4.44%
Population change Nevada County, unincorporated	-0.51%
Limit increase factor	103.91%

Calculation:	<u>FY 2023-24</u>	<u>FY 2022-23</u>	<u>Change</u>
FY 2023-24 Limit calculated	\$ 6,036,199		
Limit increase factor	1.0391		3.91%
Sub total	\$ 6,272,055	\$6,036,199	\$ 235,856

Prepared by: N. Long  
 3-May-23  
 appropriations limit 2023-24.xlsx

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2023-24 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

**Attachment B**

**Annual Percent Change in Population Minus Exclusions\*  
January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2022-2023	1-1-22	1-1-23	1-1-2023
Nevada				
Grass Valley	0.10	13,474	13,488	13,488
Nevada City	2.64	3,256	3,342	3,342
Truckee	-0.10	16,693	16,676	16,676
Unincorporated	-0.51	67,503	67,161	67,214
County Total	-0.26	100,926	100,667	100,720



# Nevada County Consolidated Fire District

## Resolution 23-15

### Preliminary Budget for Fiscal Year 2023/2024

**WHEREAS**, the Nevada County Consolidated Fire District (NCCFD) Board of Directors (Board) is required by California Health and Safety Code, § 13890, to adopt a preliminary budget on or before June 30 each year, and

**WHEREAS**, management has identified the needed funds to expend during the fiscal year 2023-2024 to maintain a designated level of service over and above operational expenditures, and

**WHEREAS**, § 3.5 of the district bylaws requires adoption of the preliminary budget in June for the ensuing year;

**NOW, THEREFORE, BE IT RESOLVED** by the Board hereby adopts the preliminary budget for the fiscal year 2023-2024 as follows:

Fund 722:	Operations	\$ 8,006,695
Fund 733:	AB1600 (Mitigation Fees)	\$ 23,000
Fund 734:	2012 Special Tax	\$ 10,411
Fund 758:	Reserves	\$ 685,855

**PASSED AND ADOPTED** by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 15<sup>th</sup> day of June 2023 by the following roll call:

Ayes:

Noes:

Absent:

Abstain:

---

Keith Grueneberg, President of the Board  
Nevada County Consolidated Fire District

Attest:

---

Nicole Long, Acting Board Secretary



Nevada County Consolidated Fire District  
Preliminary Budget  
Fiscal Year 2023-24  
As of June 7, 2023

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3	Operating Fund 722 Budget Recap
4	Budget Summary - Operating Fund 722
11	Budget Summary - Mitigation Fee Fund 733
12	Budget Summary - Special Tax Fund 734
13	Budget Summary - Capital Expenditure Fund 758
14	Budget Summary - All Fund Summary

**Preliminary Budget Highlights**

**Fiscal Year 2023-24**

**Fund 722 - Operating Fund**

- 4010 Current Secured Tax - 3.0% projected increase
- 4110 Special Assessment - 3.0% increase
- 4150 Special Tax 2012 - 3% increase
- 4240 State Aid - Public Safety (Prop 172) - projected
- 4510 Fire Reimbursement - no change
- 51xx Wages - labor negotiation results not included.
- 5711 CalPERS - Unfunded Accrued Liability decrease of \$7,202
- 5751 Workers Comp Insurance - Emod increase 117% to 139%
- 6114 Meals - No interns
- 6681 Facility Maintenance - includes siding replacement at station 81  
not completed in 22/23

**Fund 733 - Mitigation Fees**

- 6921 Equipment - Installment payments on E86 completed last fiscal year

**Fund 734 - Special Tax**

Net funds transferred to Fund 722

**Fund 758 - Capital Expenditures**

- 6911 Station
  - Station 89 Base Radio - not completed in 22/23
  - 88 Interior Remodel
  - 89 Interior Remodel
  - 86 Interior Remodel
  - 84 Landing Zone (Phase I)
- 6921 Apparatus & Equipment
  - AED Replacements - 6
  - E88 Payments (Aug & Feb)
  - WT 84 Payments (Sep)
  - Teal Golden Eagle UAV
  - R84 Payments
  - New E84
- 7561 Consultants

Nevada County Consolidated Fire District  
 ~Operating Fund 722 Budget Recap~

	<u>2023-24</u>	<u>2022-23</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-May</u>
<b><u>Revenues</u></b>			
Taxes & Assessments	7,649,040	7,519,887	97%
Reimbursements	106,480	120,000	236%
Other Revenue	49,940	54,740	102%
<b>Revenue Total</b>	<b>7,805,460</b>	<b>7,694,627</b>	<b>100%</b>
<b><u>Operating Expenditures</u></b>			
<b>Wages &amp; Benefits</b>			
Wages	4,074,277	4,071,929	92%
Taxes	64,862	67,879	81%
Benefits	2,257,531	2,273,853	82%
<b>Wages &amp; Benefits Total</b>	<b>6,396,670</b>	<b>6,413,661</b>	<b>88%</b>
Personnel Related	234,941	220,270	82%
Facility & Equipment	597,511	550,545	77%
Vehicle Related	231,234	214,532	97%
Gen & Admin	546,340	506,911	91%
<b>Total Operating Expenditures</b>	<b>8,006,695</b>	<b>7,905,919</b>	<b>88%</b>
<b>Other Income &amp; Expense</b>	<b>-</b>		
<b>Fund 722 Over / &lt;under&gt;</b>	<b>(201,235)</b>	<b>(211,292)</b>	
Seasonal program funded from prior yr	-		
<b>Fund 722 adjusted Over / &lt;under&gt;</b>	<b>(201,235)</b>		
<b>Beginning Cash Balance</b>	<b>2,024,545</b>		
Revenues	7,805,460		
<b>Available Cash</b>	<b>9,830,005</b>		
Expenditures	(8,006,695)		
Other Income & Expense	-		
Transfer Out Capital Expenditures (758)	(250,000)		
Transfer Out Contingency Fund (723)	-		
<b>Ending Cash Balance</b>	<b>1,573,310</b>		
<b><u>Contingency Fund (723)</u></b>			
Beginning Cash Balance	1,143,729		
Transfer In Operating Funds (722)	-		
<b>Ending Cash Balance</b>	<b>1,143,729</b>		



**Budget Summary for:**  
**~Operating Fund 722~**

	FY 2023-24	2022-23		
	Preliminary Budget	Amended Budget	Through 31-May	
<b><u>Revenues</u></b>				
<b><u>Taxes &amp; Assessments</u></b>				
4010 Current Secured (Tax)	3,771,520	3,661,951	95%	3.0% increase
4011 Prior Secured (Tax)	-	-		
4020 Current Unsecured (Tax)	50,012	57,942	101%	
4030 Prior Unsecured (Tax)	1,673	2,296	61%	
4040 Supplemental Secured (Tax)	31,083	100,000	138%	
4050 Supplemental Unsecured (Tax)	8,354	8,598	57%	
4060 Suppl Prior Unsecured (Tax)	307	388	130%	
4110 NCCFD Special Assessr	2,300,699	2,214,078	96%	3.0% increase
4150 Special Tax - 2012	1,022,747	1,001,388	101%	3% increase
4230 State - Homeowners (Tax)	24,888	24,888	84%	
4240 State Aid - Prop 172	437,757	448,358	109%	Same as prior fiscal year
4290 Other	-	-		
	7,649,040	7,519,887	97%	
<b><u>Reimbursements</u></b>				
4510 Fire Reimbursement (net)	75,000	75,000	878%	
4520 Prior Year Fire Reimbursement	-	-		
4540 Vehicle Repairs (Non-Tax)	5,000	5,000	128%	
4550 Cost Recovery (Non-Tax)	3,000	20,000	125%	
4690 Reimbursement - Other	23,480	20,000	128%	Includes DSI
Subtotal	106,480	120,000	236%	
<b><u>Other Revenue</u></b>				
4810 Inspections/Permits (Prevention)	7,500	7,500	94%	
4812 Plan Review (Prevention)	10,000	12,000	87%	
4820 Interest (Non-Tax)	25,000	32,000	102%	
4830 Rentals (Non-Tax)	4,440	3,240	95%	
4840 Other Current Svcs (Non-Tax)	3,000	-	0%	
4850 Sale: Surplus Equipment (net)	-	-	0%	
4860 Prior Year Revenue (Non-Tax)	-	-	0%	
4870 Other Revenue (Non-Tax)	-	-		
Subtotal	49,940	54,740	102%	
<b>Revenue Total</b>	7,805,460	7,694,627	100%	

**Budget Summary for:**  
**~Operating Fund 722~**

	<b>FY 2023-24</b>	<b>2022-23</b>	
	<b>Preliminary Budget</b>	<b>Amended Budget</b>	<b>Through 31-May</b>
<b><u>Wages &amp; Benefits</u></b>			
<b><u>Wages (staffing level)</u></b>			
5111 Chief / Deputy Chief (2)	309,900	338,478 (2)	94%
5113 Battalion Chief (3)	351,592	350,039 (3)	91%
5114 Prevention(2)	235,682	152,289 (2)	81%
5121 Captains (9)	872,671	875,804 (9)	91%
5122 Lieutenants (6)	468,475	467,539 (6)	90%
5123 Firefighter (12)	739,305	652,987 (12)	87%
5131 Supplemental/Seasonal	166,421	157,277	
5132 PCF Program	5,500	4,800	84%
5141 Clerical(2.5)	211,058	203,691 (2.5)	81%
5145 Fire Mechanic (2)	158,719	149,089 (2)	89%
5151 Overtime & ESPL	368,452	501,048	100%
5153 Additional Overtime Staffing	49,805	18,541	218%
5161 Strike Team	-	-	0%
5165 Strike Team Backfill	-	-	0%
5171 Holiday Stipend	83,623	80,199	95%
5173 Vacation Sell Back	48,572	115,648	87%
5185 Directors	4,500	4,500	67%
<b>Subtotal</b>	<b>4,074,277</b>	<b>4,071,929 (38.5)</b>	<b>92%</b>
<b><u>Taxes</u></b>			
5511 Medicare: Employer Tax	58,644	61,355	90%
5512 FICA: Employer Tax	620	887	86%
5521 SUI: Employer Tax	5,598	5,637	101%
<b>Subtotal</b>	<b>64,862</b>	<b>67,879</b>	<b>81%</b>
<b><u>Benefits</u></b>			
5711 CalPERS	1,206,610	1,258,282	85%
5731 Health Insurance	772,464	772,464	75%
5735 Life Insurance	14,400	14,400	75%
5751 Workers Comp Insurance	264,057	228,707	90%
<b>Subtotal</b>	<b>2,257,531</b>	<b>2,273,853</b>	<b>82%</b>
<b>Wages &amp; Benefits Total</b>	<b>6,396,670</b>	<b>6,413,661</b>	<b>88%</b>
% of Revenue	82.0%	83.4%	
Adjusted for seasonal & reserve	78.8%		

Classic  
Safety 24.2%, Misc 17.3%  
PEPRA  
Safety 13.75%, Misc 7.7%  
UAL \$509k  
EMOD 139%

**Budget Summary for:**  
**~Operating Fund 722~**

	<u>FY 2023-24</u>	<u>2022-23</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-May</u>
<b><u>Personnel Related</u></b>			
<b><u>Clothing/PPE</u></b>			
6011 Uniforms	31,787	35,000	78%
6021 Personal Protective Equipment	64,004	51,500	88%
6031 Safety & PPE (per MOU)	33,990	38,000	92%
Subtotal	129,781	124,500	86%
<b><u>Food / Meals</u></b>			
6111 Meals - Administration	3,250	1,700	149%
6113 Meals - Fire	1,500	1,000	53%
6114 Meals - Interns	-	500	90%
Subtotal	4,750	3,200	110%
<b><u>Training / Fitness</u></b>			
6211 Wellness	34,210	31,660	92%
6213 Fitness	6,100	5,910	101%
6221 Tuition/Licenses	33,050	30,500	58%
6232 Travel	13,000	10,000	62%
6241 Training Materials	1,500	2,500	100%
6246 Public Safety Training Center	1,550	1,000	0%
6261 Mandatory Licenses	2,500	2,500	76%
6271 Admin Training	8,500	8,500	78%
Subtotal	100,410	92,570	76%
<b>Personnel Related Total</b>	<b>234,941</b>	<b>220,270</b>	<b>82%</b>

**Budget Summary for:**  
**~Operating Fund 722~**

	<u>FY 2023-24</u>	<u>2022-23</u>	
	<u>Preliminary</u>	<u>Amended</u>	<u>Through</u>
	<u>Budget</u>	<u>Budget</u>	<u>31-May</u>
<b><u>Facility &amp; Equipment</u></b>			
<b><u>Communication</u></b>			
6511 Telephones	23,970	19,260	89%
6521 Cellular Phones	10,000	15,500	41%
Subtotal	33,970	34,760	67%
<b><u>Station</u></b>			
6551 Supplies & Services	20,000	24,760	63%
Subtotal	20,000	24,760	63%
<b><u>Insurance</u></b>			
6611 Liability & Umbrella	144,130	85,000	97%
6621 Property	-	-	0%
Subtotal	144,130	85,000	97%
<b><u>Facility Maintenance</u></b>			
6681 Facility Maintenance & Imp	155,000	189,000	69%
Subtotal	155,000	189,000	69%
<b><u>Medical Supplies</u></b>			
6716 EMS Supplies	22,500	18,500	80%
Subtotal	22,500	18,500	80%
<b><u>Apparatus Equipment</u></b>			
6751 Hose	22,000	22,000	30%
6756 Ladder	1,800	1,553	0%
6761 Suppression Equip/Small Tools	7,500	7,500	70%
6766 Power Tools	12,700	7,902	90%
6771 Pumps	4,820	4,337	107%
6776 Mobile Communication	16,517	7,685	103%
6781 Technical Rescue Equipment	13,300	13,000	64%
6782 Swift Water Rescue	5,410	-	
6786 SCBA's	17,240	10,500	51%
6796 Drone	2,340	1,412	71%
6798 Utility Terrain Vehicle	7,200		
Subtotal	110,827	75,889	62%

Includes Siding - Station 81

**Budget Summary for:**  
**~Operating Fund 722~**

	<b>FY 2023-24</b>	<b>2022-23</b>	
	<b>Preliminary Budget</b>	<b>Amended Budget</b>	<b>Through 31-May</b>
<b><u>Utilities</u></b>			
6811 Alarm	1,630	1,500	101%
6821 Electricity / Gas (PGE)	71,500	65,000	97%
6831 Propane	17,316	13,924	121%
6841 Trash	3,708	3,600	85%
6851 Water / Sewer	8,731	11,487	72%
Subtotal	102,885	95,511	97%
<b><u>Capital Expenditures</u></b>			
6911 Station	-	-	
6921 Equipment	-	-	0%
6931 Vehicle	-	-	0%
6941 Admin	8,200	27,125	74%
6951 Other	-	-	
Subtotal	8,200	27,125	74%
<b>Facility &amp; Equipment Total</b>	<b>597,511</b>	<b>550,545</b>	<b>77%</b>
<b><u>Vehicle Related</u></b>			
<b><u>Insurance</u></b>			
7001 Vehicle Insurance	35,262	10,085	195%
Subtotal	35,262	10,085	195%
<b><u>Maintenance</u></b>			
7048 All categories	109,560	111,000	
Subtotal	109,560	111,000	99%
<b><u>Fuel</u></b>			
7051 Fuel	86,412	93,447	84%
Subtotal	86,412	93,447	84%
<b>Vehicle Related Total</b>	<b>231,234</b>	<b>214,532</b>	<b>97%</b>

**Budget Summary for:**  
**~Operating Fund 722~**

	<b>FY 2023-24</b>	<b>2022-23</b>	
	<b>Preliminary Budget</b>	<b>Amended Budget</b>	<b>Through 31-May</b>
<b><u>Gen &amp; Admin</u></b>			
<b><u>Office Expense</u></b>			
7502 Administration	7,000	4,500	124%
7506 Board	750	1,000	20%
7508 Computers	86,233	86,233	77%
7509 Copier	1,500	1,200	79%
7511 Memberships	16,155	16,190	93%
7516 Mileage Reimbursement	150	100	44%
7521 Postage & Delivery	1,100	1,100	61%
7531 Other	-	-	
<b>Subtotal</b>	<b>112,888</b>	<b>110,323</b>	<b>81%</b>
<b><u>Professional Services</u></b>			
7551 Accounting	19,100	15,000	96%
7556 Computer	17,120	14,980	73%
7561 Consultants	22,000	10,000	101%
7563 Hiring	6,300	11,380	131%
7566 Legal	40,075	46,675	65%
7571 Medical Director	6,600	6,600	100%
<b>Subtotal</b>	<b>111,195</b>	<b>104,635</b>	<b>84%</b>
<b><u>Publications</u></b>			
7591 Legal Notices	600	600	64%
7596 Marketing/Advertising	500	500	0%
<b>Subtotal</b>	<b>1,100</b>	<b>1,100</b>	<b>35%</b>
<b><u>Special District</u></b>			
7611 Election	-	30,000	108%
7621 LAFCo Budget Share	6,663	6,663	85%
7631 Nevada County Fees	84,389	89,228	92%
7641 Other	-	-	
<b>Subtotal</b>	<b>91,052</b>	<b>125,891</b>	<b>95%</b>

Negotiations included

Budget Summary for: ~Operating Fund 722~	FY 2023-24	2022-23	
	Preliminary Budget	Amended Budget	Through 31-May
<b><u>Prevention</u></b>			
7651 Code purchases	1,800	1,800	105%
7653 Investigation supplies	4,300	4,300	62%
7657 Inspection supplies	1,500	1,500	0%
7661 Professional Svcs/Plan checks	2,500	2,500	0%
7663 Public Education supplies	6,000	3,100	58%
7665 Subscriptions/Memberships	3,000	1,400	81%
7667 Training	9,000	6,000	84%
7669 Other	3,500	1,500	162%
Subtotal	31,600	22,100	68%
<b><u>JPA</u></b>			
7831 Dispatch Charges	185,000	130,000	105%
7841 JPA Expense Allocation	13,505	12,862	100%
Subtotal	198,505	142,862	104%
<b>Gen &amp; Admin Total</b>	<b>546,340</b>	<b>506,911</b>	<b>91%</b>
<b>Total Operating Expenditures</b>	<b>8,006,695</b>	<b>7,905,919</b>	<b>88%</b>
	-	-	
<b><u>Other Income &amp; Expense</u></b>			
9101 Grant Expense	-		
<b>Fund 722 Over / &lt;under&gt;</b>	<b>(201,235)</b>	<b>(211,292)</b>	

Budget Summary for: ~Mitigation Fee Fund 733~	FY 23-24	2022-23	
	Preliminary Budget	Amended Budget	Through 31-May
<b>Revenues</b>			
4160 Mitigation Fees	125,000	100,412	92%
4820 Interest	1,500	1,200	125%
<b>Revenue Total</b>	<b>126,500</b>	<b>101,612</b>	<b>110%</b>
<b>Expenses</b>			
6911 Structure & Improvements	-	0	0%
6921 Equipment	-	51,803	100%
7561 Consultants	23,000	23,000	0%
<b>Expense Total</b>	<b>23,000</b>	<b>74,803</b>	<b>99%</b>
<b>Fund 733 Over / &lt;under&gt;</b>	<b>103,500</b>	<b>26,809</b>	
<b>Beginning Cash</b>	145,965	0	
Fund 733 Over / <under>	103,500	0	
<b>Ending Cash</b>	<b>249,465</b>	<b>0</b>	



Budget Summary for: ~Special Tax Fund 734~	FY 2023-24	2022-23	
	Preliminary Budget	Amended Budget	Through 31-May
<b>Revenues</b>			
4150 Special Tax 2012	1,041,058	1,010,219	95%
4820 Interest	2,100	1,500	141%
<b>Revenue Total</b>	<b>1,043,158</b>	<b>1,011,719</b>	<b>94%</b>
<b>Expenses</b>			
7631 Special District Fees	10,411	10,331	79%
<b>Expense Total</b>	<b>10,411</b>	<b>10,331</b>	<b>93%</b>
<b>Fund 734 Over / &lt;under&gt;</b>	<b>1,032,747</b>	<b>1,001,388</b>	<b>95%</b>
<b>Beginning Cash</b>	0		
Fund 734 Over / <under>	1,032,747		
Transfer Out	(1,022,747)		
<b>Ending Cash</b>	<b>10,000</b>		

Budget Summary for: ~Capital Expenditure Fund 758~	FY 2023-24	2022-23	
	Preliminary Budget	Amended Budget	Through 31-May
<b>Revenues</b>			
4820 Interest		9,216	100%
4830 Equipment Rental		0	
4850 Sale of Surplus Property	275,000	60,000	0%
<b>Revenue Total</b>	<b>275,000</b>	<b>69,216</b>	<b>15%</b>
<b>Expenses</b>			
6911 Station	278,000	8,000	0%
6921 Equipment	387,355	151,249	199%
6931 Vehicles	0	65,000	72%
7561 Consultants	20,500	6,000	0%
<b>Expense Total</b>	<b>685,855</b>	<b>230,249</b>	<b>90%</b>
<b>Fund 758 Over / &lt;under&gt;</b>	<b>(410,855)</b>	<b>(161,033)</b>	
<b>Beginning Cash</b>	430,940		
<b>Transfer in from 722</b>	250,000		
Fund 758 Over / <under>	(410,855)		
<b>Ending Cash</b>	270,085		

**Detail**

Acct	Amount
6911 Station	
Station 89 Base Radio	8,000
88 Interior Remodel	30,000
89 Interior Remodel	30,000
84 Landing Zone	35,000
86 Interior	175,000
6921 Apparatus & Equipment	
AED Replacements - 6	17,520
E88 Payments (Aug & Feb)	133,729
WT 84 Payments (Sep)	34,127
Teal Golden Eagle UAV	17,160
R84 Payments	59,819
New E84	125,000
Jaws, Full Set E-Tools	
7561 Consultants	
Water Tender	6,000
Explorers	4,000
Stations	10,500
	685,855

**Budget Summary for:**  
**~All Fund Summary~**  
**FY 2023-24**

	722 Operating	723 Contingency	733 AB1600	734 Spec Tax	758 Capital	Total
Beginning Balance	2,024,545	1,143,729	145,965	-	430,940	3,745,179
Receipts	6,782,713		126,500	1,043,158	275,000	8,227,371
Special Tax	1,022,747			(1,022,747)		-
Expenditures	(8,006,695)		(23,000)	(10,411)	(685,855)	(8,725,961)
Change for Fiscal Year	(201,235)	-	103,500	10,000	(410,855)	(498,590)
Other Income & Expense	-					-
Transfers						
Contingency	-	-				-
Equipment Fund	(250,000)				250,000	-
Ending Balance	1,573,310	1,143,729	249,465	10,000	270,085	3,246,589



# Nevada County Consolidated Fire District

## Resolution 23-16

### Fund 6758 to Fund 6722 Transfer

**WHEREAS**, Nevada County Consolidated Fire District (NCCFD) has four different funds established with the Nevada County Treasury, and

**WHEREAS**, the different funds serve different purposes as specified by the constituents and the board of directors of the district, and

**WHEREAS**, monies received and expended flow in and out of these funds based on the intended purpose, and

**WHEREAS**, expenditures for capital purchases were paid from Fund 6758 (Operating Fund) and should have been paid from Fund 6722 (Capital Fund) in the amount of \$10,775.00, and

**NOW, THEREFORE, BE IT RESOLVED** to transfer \$10,775.00 from Fund 6758 to Fund 6722.

**PASSED AND ADOPTED** by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Board Meeting held on the 15<sup>th</sup> day of June, 2023 by the following roll call:

Ayes:  
Noes:  
Absent:  
Abstain:

---

Keith Grueneberg, President of the Board  
Nevada County Consolidated Fire District

Attest:

---

Nicole Long, Acting Secretary of the Board

NEVADA COUNTY  
CONSOLIDATED  
FIRE DISTRICT

# CHIEFS MONTHLY REPORT



JUNE 15, 2023  
**REGULAR BOARD MEETING**



**PREPARED BY:**  
Fire Chief Jason Robitaille  
Division Chief Patrick Sullivan  
Fire Marshal Patrick Mason

## NEVADA COUNTY CONSOLIDATED

# MAY

## HIGHLIGHTS



### ADMINISTRATION

- Budget Planning & Review
- Monthly BC and Staff Meeting



### MEETINGS

- Nevada County Building Department (Robitaille)
- Meeting with ECC regarding response plans (Robitaille)
- Met with Supervisor Scofield (Robitaille)
- Met with Supervisor Swarthout (Robitaille)
- Attended the Alta Sierra First Responder Luncheon (Robitaille)
- John Paye, Banner Mountain Project (Robitaille)
- Consolidation meeting with PVFD (Robitaille)
- JPA Meeting (Robitaille)
- Nevada County Chiefs Meeting (Robitaille/Sullivan)
- Budget Meeting with Staff (Robitaille/Sullivan)
- Health & Safety Fair at the Rood Center (Sullivan)
- Yuba River Cohorts Meeting (Sullivan)
- Yuba River Media Event- Stay Out, Stay Alive (Sullivan)
- Nevada County Health Coalition Workshop (Sullivan)



NEVADA COUNTY CONSOLIDATED  
**MAY**  
 MONTHLY STATISTICS

**41%**

**FIRE**  
 Percentage of Total Incidents

**59%**

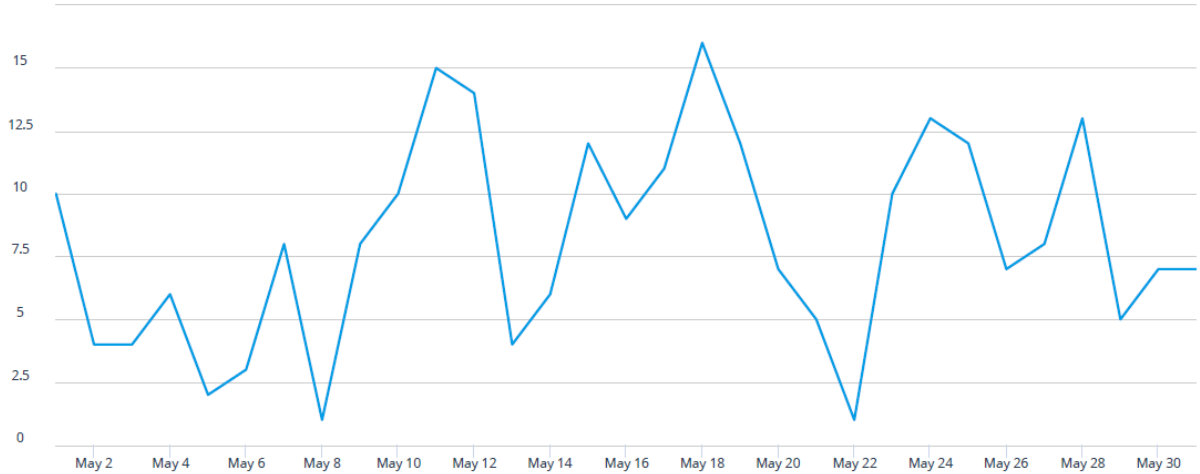
**EMS**  
 Percentage of Total Incidents

**250**

**INCIDENTS**  
 In Selected Time Slice

**31**

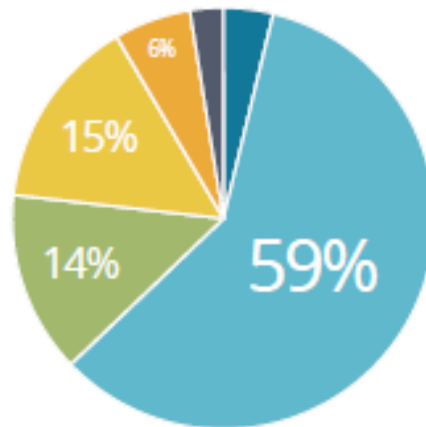
**DAYS**  
 In Selected Time Slice



## SUPPRESSION

247 CALLS FOR SERVICE

- 60% EMS / 40% FIRE - 247 CFS
- 7:37 minutes average travel time for first due units
- 6 Vegetation Fires



100 - Fire    300 - Rescue & EMS    500 - Service Call  
 600 - Good Intent Call    700 - False Alarm    Others



NEVADA COUNTY CONSOLIDATED  
**MAY**  
FIRE PREVENTION REPORT

**Meetings:**

- Met with Bobo Construction and DuMor Fire Protection at the Nevada County Landfill to discuss fire protection during the remodel process.
- Attended OES with interviews for temporary DSI positions.
- Met with property owners on Hudson Way and Round Mountain Ranch Road to discuss roadway vegetation clearances and evacuation routes.
- Captain Tellam and I attended the quarterly CCAI training in Sacramento.
- Attended the Greenhorn Firewise Community annual meeting. I gave a presentation on evacuation preparedness and how to conduct safe residential burning operations.
- Attended the Fire Safe Council Board of Directors Meeting.

**Comments:**

- Retired Chief Turner, retired FM McMahan and I completed firearms qualifications with Cal Fire.
- Annual cannabis permits are up for renewal, the new process we created with code compliance is working very well.
- NCCFD donated a “Ride To School” in a fire engine for a fundraising event at the Alta Sierra Elementary School. The event, Denim & Diamonds raised \$600 in the auction for this item. (See the attached Thank you card.)

**SCOTTS FLAT PINES  
ROAD FWC**



**Thanked NCCFD for the Green Waste Container Program- their container is already full and stated it is highly beneficial to their neighborhood.**

**The pictures show a difference of 1 week**



ALTA SIERRA PTC  
THANK YOU CARD  
*Denim & Diamonds*



Patrick (NCCFD),

Thank you so much for  
allowing a Fire Truck Ride to  
School Auction to happen. It  
raised \$600 for Alta Sierra!  
We really appreciate everything  
NCC Fire does for our community!

- Tricia ☺  
Alta Sierra PTC



**10.**

**Closed Session**