



Nevada County Consolidated Fire District

Resolution 23-28

Final Budget for the Fiscal Year 2023-24

WHEREAS, § 13895 of the California Health and Safety Code requires the adoption of an Operations Budget by the Board of Directors on or before October 1 each year at a public hearing; and

WHEREAS, management has identified the need to expend funds during Fiscal Year 2023-24 to maintain a designated level of service over and above operational expenditures; and

WHEREAS, the District currently has three designated Funds from which supplemental purchases may be taken; Fund 733 AB 1600, Fund 734 Special Tax Assessment (2012) and Fund 758 Capital Purchases (if necessary);

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District hereby adopts the Final Budget for Fiscal Year 2023-24 in the amount of \$9,206,731 attached hereto as Exhibit "A", with the stipulation that all purchases comply with Resolution R16-07:

- | | |
|---------------|-------------|
| 1. Fund 722 - | \$7,416,904 |
| 2. Fund 733 - | \$ 58,000 |
| 3. Fund 734 - | \$1,059,652 |
| 4. Fund 758 - | \$ 672,175 |

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 21st day of September 2023 by the following roll call:

Ayes: Dorland, Garrett, Carrington, Slade-Troutman, Nelson, Hall, Grueneberg

Noes:

Absent:

Abstain:

Keith M. Grueneberg

Keith M. Grueneberg (Sep 26, 2023 09:35 PDT)

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

Attest:

Tricia Bush

Tricia Bush, Secretary of the Board










R23-28 Final Budget Fiscal Year 2023-24

Final Audit Report

2023-09-27

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Nevada County Consolidated Fire District

Final Budget for
Fiscal Year 2023-2024

Presented By:
Jason Robitaille
Fire Chief



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BOARD OF DIRECTORS



Keith Grueneberg
Board President



Patricia Nelson
Board Vice President



Barry Dorland
Director



Tom Carrington
Director



**Marianne Slade-
Troutman**
Director



Jon Hall
Director



Spencer Garrett
Director

Mission Statement

We will provide the highest level of emergency services to our community by valuing our members, promoting positive leadership, and dedicating ourselves to excellence.

OUR CORE VALUES

To our Residents: We owe the constituents of Nevada County the highest quality of service possible, characterized by responsiveness, integrity and professionalism. We will continually strive for improvement.

To The Fire Agency: We owe the Nevada County Fire District our full commitment and dedication. We will always look beyond the traditional scope of our individual positions to promote teamwork and organizational effectiveness.

To Each Other: We owe each other a safe working environment characterized by trust and respect for the individual, fostering open and honest communication at all levels.

To Ourselves: We owe ourselves personal and professional growth. We will seek new knowledge and greater challenges, and strive to remain at the leading edge of our profession.

BUDGET SUMMARY

Fund 722 is the general operating fund of the district. The primary sources of the General fund are Property Taxes, Special Assessment, reimbursement for items such as strike team assignments, vehicle repairs and cost recovery, and other revenue for rentals, operations permits and plan reviews.

Fund 723 is an internal contingency fund for the district. This fund is to maintain 10% of revenue.

Fund 733 is for development impact fees, or more commonly known as AB 1600 mitigation fees. The revenue source from this fund is for new development (building) within the boundaries of Nevada County Consolidated Fire District. These funds are restricted for use for new improvements or services.

Fund 734 is the 2012 Special Tax fund; these funds are to maintain prompt local fire protection and emergency medical responses within the district. This was to maintain the current staffing and prevent the layoff of personnel. These funds are transferred to the general fund, 722, to maintain these services.

Fund 758 is the capital reserve fund of the district. The main revenue source for this fund is from the sale of surplus equipment and transfers from the general operating fund, 722. These funds cover expenses for capital improvement, apparatus, and equipment replacement.

FISCAL YEAR 2023-24 BUDGET SUMMARY	Fund 722	Fund 723	Fund 733	Fund 734	Fund 758	Total
Revenue						
Taxes & Assessments	\$ 7,838,912	\$ -	\$ -	\$ 1,059,652	\$ -	\$ 7,857,911 *
Reimbursements	\$ 129,240	\$ -	\$ -		\$ -	\$ 129,240
Other Revenue	\$ 53,740	\$ -	\$ 125,000	\$ 1,500	\$ 279,542	\$ 459,782
Total Revenues	\$ 8,021,892	\$ -	\$ 125,000	\$ 1,061,152	\$ 279,542	\$ 8,446,934
* This number reflects the transfer from fund 734 to 722						
Expenditures						
Salaries & Benefits	\$ 6,856,141	\$ -	\$ -	\$ -	\$ -	\$ 6,856,141
Personnel Related	\$ 209,831	\$ -	\$ -	\$ -	\$ -	\$ 209,831
Facility & Equipment	\$ 580,351	\$ -	\$ -	\$ -	\$ -	\$ 580,351
Vehicle Related	\$ 229,039	\$ -	\$ -	\$ -	\$ -	\$ 229,039
General & Admin	\$ 575,068	\$ -	\$ -	\$ -	\$ -	\$ 575,068
Capital Expenses	\$ -	\$ -	\$ 58,000	\$ -	\$ 672,175	\$ 730,175
Other	\$ 14,055	\$ -	\$ -	\$ 10,597	\$ -	\$ 24,652
Total Expenditures	\$ 8,464,485	\$ -	\$ 58,000	\$ 10,597	\$ 672,175	\$ 9,205,257
Total Surplus / (Deficit)	\$ (442,593)	\$ -	\$ 68,500	\$ (48,682) **	\$ (392,633)	\$ (815,408)
** Due to transfer of 22/23 funds in 23/24 fiscal year						
Transfers - OUT / (IN)	\$ (325,000)	\$ -	\$ -	\$ -	\$ 325,000	\$ -
Beginning Balance						
July 1, 2023	\$ 2,685,865	\$ 1,143,729	\$ 145,965	\$ 67,084	\$ 661,288	\$ 4,703,931
Projected Ending Fund Balance						
July 1, 2024	\$ 1,918,272	\$ 1,143,729	\$ 214,465	\$ 18,402	\$ 593,655	\$ 3,888,524

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

	2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Revenues				
Taxes & Assessments	7,838,912	7,649,040	7,519,887	102%
Reimbursements	129,240	106,480	120,000	259%
Other Revenue	53,740	49,940	54,740	158%
Revenue Total	8,021,892	7,805,460	7,694,627	105%
Operating Expenditures				
Wages & Benefits				
Wages	4,560,709	4,074,277	4,071,929	103%
Taxes	72,687	64,862	67,879	91%
Benefits	2,222,745	2,257,531	2,273,853	87%
Wages & Benefits Total	6,856,141	6,396,670	6,413,661	97%
Personnel Related	209,831	234,441	220,270	90%
Facility & Equipment	580,351	597,511	550,545	84%
Vehicle Related	229,039	231,234	214,532	107%
Gen & Admin	575,068	546,340	506,911	96%
Total Operating Expenditures	8,450,430	8,006,196	7,905,919	96%
Other Income & Expense	(14,055)	-		
Fund 722 Over / <under>	(442,593)	(200,736)	(211,292)	
Seasonal program funded from prior yr		-		
Fund 722 adjusted Over / <under>	(442,593)	(200,736)		
Beginning Cash Balance	2,685,865	2,024,545		
Revenues	8,021,892	7,805,460		
Available Cash	10,707,758	9,830,005		
Expenditures	(8,450,430)	(8,006,196)		
Other Income & Expense	(14,055)	-		
Transfer Out Capital Expenditures (758)	(325,000)	(250,000)		
Transfer Out Contingency Fund (723)	-	-		
Ending Cash Balance	1,918,272	1,573,809		
Contingency Fund (723)				
Beginning Cash Balance	1,143,728	1,143,729		
Transfer In Operating Funds (722)	-	-		
Ending Cash Balance	1,143,728	1,143,729		

Budget Summary for:
~Operating Fund 722~

	FY 2023-24		2022-23		
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun	
Revenues					
<u>Taxes & Assessments</u>					
4010 Current Secured (Tax)	3,808,156	3,771,520	3,661,951	100%	4.0% increase
4011 Prior Secured (Tax)	-	-	-		
4020 Current Unsecured (Tax)	55,013	50,012	57,942	101%	
4030 Prior Unsecured (Tax)	2,026	1,673	2,296	63%	
4040 Supplemental Secured (Tax)	104,000	31,083	100,000	150%	
4050 Supplemental Unsecured (Tax)	4,800	8,354	8,598	58%	
4060 Suppl Prior Unsecured (Tax)	307	307	388	133%	
4110 NCCFD Special Assessi	2,281,680	2,300,699	2,214,078	101%	3.0% increase
4150 Special Tax - 2012	1,040,653	1,022,747	1,001,388	101%	3% increase
4230 State - Homeowners (Tax)	24,888	24,888	24,888	99%	
4240 State Aid - Prop 172	517,390	437,757	448,358	119%	
4290 Other	-	-	-		
	7,838,912	7,649,040	7,519,887	102%	
4510 Fire Reimbursement (net)	75,000	75,000	75,000	911%	
4520 Prior Year Fire Reimbursement		-	-		
4540 Vehicle Repairs (Non-Tax)	5,000	5,000	5,000	128%	
4550 Cost Recovery (Non-Tax)	12,000	3,000	20,000	148%	
4690 Reimbursement - Other	37,240	23,480	20,000	208%	Includes DSI, Fair, Parking Rentals
Subtotal	129,240	106,480	120,000	259%	
<u>Other Revenue</u>					
4810 Inspections/Permits (Prevention)	8,300	7,500	7,500	106%	
4812 Plan Review (Prevention)	12,000	10,000	12,000	103%	
4820 Interest (Non-Tax)	25,000	25,000	32,000	183%	
4830 Rentals (Non-Tax)	4,440	4,440	3,240	112%	
4840 Other Current Svcs (Non-Tax)	4,000	3,000	-	0%	
4850 Sale: Surplus Equipment (net)	-	-	-	0%	
4860 Prior Year Revenue (Non-Tax)	-	-	-	0%	
4870 Other Revenue (Non-Tax)	-	-	-		
Subtotal	53,740	49,940	54,740	158%	
Revenue Total	8,021,892	7,805,460	7,694,627	105%	

Budget Summary for:
~Operating Fund 722~

	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Wages & Benefits				
<u>Wages (staffing level)</u>				
5111 Chief / Division Chief (2)	342,058	309,900	338,478 (2)	105%
5113 Battalion Chief (3)	384,926	351,592	350,039 (3)	102%
5114 Prevention(2)	261,749	235,682	152,289 (2)	99%
5121 Captains (9)	953,162	872,671	875,804 (9)	103%
5122 Lieutenants (6)	515,316	468,475	467,539 (6)	100%
5123 Firefighter (15)	1,001,619	739,305	652,987 (12)	98%
5131 Supplemental/Seasonal	166,421	166,421	157,277 (6)	
5132 PCF Program	5,500	5,500	4,800	84%
5141 Clerical(2.75)	203,743	211,058	203,691 (2.75)	91%
5145 Fire Mechanic (2)	169,989	158,719	149,089 (2)	100%
5151 Overtime	806,826	368,452	501,048	114%
5153 Additional Overtime Staffing	47,155	49,805	18,541	230%
5159 Station 59 Staffing	(461,783)			
5161 Strike Team	-	-	-	0%
5165 Strike Team Backfill	-	-	-	0%
5171 Holiday Stipend	97,851	83,623	80,199	106%
5173 Vacation Sell Back	61,677	48,572	115,648	88%
5185 Directors	4,500	4,500	4,500	83%
Subtotal	4,560,709	4,074,277	4,071,929 (44.75)	103%
<u>Taxes</u>				
5511 Medicare: Employer Tax	72,393	58,644	61,355	99%
5512 FICA: Employer Tax	1,172	620	887	97%
5521 SUI: Employer Tax	5,819	5,598	5,637	108%
5559 Station 59 Taxes	(6,696)			
Subtotal	72,687	64,862	67,879	91%
<u>Benefits</u>				
5711 CalPERS	1,145,664	1,206,610	1,258,282	90%
5731 Health Insurance	922,464	772,464	772,464	83%
5735 Life Insurance	14,400	14,400	14,400	78%
5751 Workers Comp Insurance	326,505	264,057	228,707	90%
5759 Station 59 Benefits	(186,288)			
Subtotal	2,222,745	2,257,531	2,273,853	87%
Wages & Benefits Total	6,856,141	6,396,670	6,413,661	97%
% of Revenue	85.5%	82.0%	83.4%	
Adjusted for seasonals	83.4%	78.8%		

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

Budget Summary for:
~Operating Fund 722~

	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Personnel Related				
<u>Clothing/PPE</u>				
6011 Uniforms	31,787	31,787	35,000	86%
6021 Personal Protective Equipment	44,004	64,004	51,500	100%
6031 Safety & PPE (per MOU)	33,990	33,990	38,000	93%
Subtotal	109,781	129,781	124,500	94%
<u>Food / Meals</u>				
6111 Meals - Administration	3,250	3,250	1,700	155%
6113 Meals - Fire & Training	1,500	1,000	1,000	63%
Subtotal	4,750	4,250	3,200	116%
<u>Training / Fitness</u>				
6211 Wellness	33,900	34,210	31,660	96%
6213 Fitness	6,100	6,100	5,910	102%
6221 Tuition/Licenses	31,250	33,050	30,500	69%
6232 Travel	12,000	13,000	10,000	76%
6241 Training Materials	1,500	1,500	2,500	100%
6246 Public Safety Training Center	1,550	1,550	1,000	0%
6261 Mandatory Licenses	2,500	2,500	2,500	114%
6271 Admin Training	6,500	8,500	8,500	87%
Subtotal	95,300	100,410	92,570	84%
Personnel Related Total	209,831	234,441	220,270	90%

Budget Summary for:
~Operating Fund 722~

	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Facility & Equipment				
Communication				
6511 Telephones	18,970	23,970	19,260	97%
6521 Cellular Phones	10,000	10,000	15,500	46%
Subtotal	28,970	33,970	34,760	74%
Station				
6551 Supplies & Services	20,000	20,000	24,760	69%
Subtotal	20,000	20,000	24,760	69%
Insurance				
6611 Liability, Property & Umbrella	119,850	144,130	85,000	97%
Subtotal	119,850	144,130	85,000	97%
Facility Maintenance				
6681 Facility Maintenance & Imp	158,600	155,000	189,000	76%
Subtotal	158,600	155,000	189,000	76%
Medical Supplies				
6716 EMS Supplies	15,500	22,500	18,500	81%
Subtotal	15,500	22,500	18,500	81%
Apparatus Equipment				
6751 Hose	28,600	22,000	22,000	41%
6756 Ladder	1,800	1,800	1,553	0%
6761 Suppression Equip/Small Tools	9,300	7,500	7,500	71%
6766 Power Tools	12,700	12,700	7,902	90%
6771 Pumps	4,820	4,820	4,337	107%
6776 Mobile Communication	13,354	16,517	7,685	107%
6781 Technical Rescue Equipment	13,300	13,300	13,000	90%
6782 Swift Water Rescue	5,410	5,410	-	
6783 Urban Search & Rescue	5,000			
6786 SCBA's	10,610	17,240	10,500	51%
6796 Drone	2,340	2,340	1,412	71%
6798 Utility Terrain Vehicle	7,200	7,200		
Subtotal	114,434	110,827	75,889	69%

Includes Siding - Station 81

Budget Summary for:
~Operating Fund 722~

	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
<u>Utilities</u>				
6811 Alarm	1,630	1,630	1,500	101%
6821 Electricity / Gas (PGE)	75,313	71,500	65,000	105%
6831 Propane	21,521	17,316	13,924	122%
6841 Trash	3,708	3,708	3,600	92%
6851 Water / Sewer	14,326	8,731	11,487	74%
Subtotal	116,497	102,885	95,511	103%
<u>Capital Expenditures</u>				
6911 Station	-	-	-	
6921 Equipment	-	-	-	0%
6931 Vehicle	-	-	-	0%
6941 Admin	6,500	8,200	27,125	105%
6951 Other	-	-	-	
Subtotal	6,500	8,200	27,125	105%
Facility & Equipment Total	580,351	597,512	550,545	84%
<u>Vehicle Related</u>				
<u>Insurance</u>				
7001 Vehicle Insurance	24,630	35,262	10,085	195%
Subtotal	24,630	35,262	10,085	195%
<u>Maintenance</u>				
7048 All categories	109,560	109,560	111,000	
Subtotal	109,560	109,560	111,000	112%
<u>Fuel</u>				
7051 Fuel	94,849	86,412	93,447	91%
Subtotal	94,849	86,412	93,447	91%
Vehicle Related Total	229,039	231,234	214,532	107%

Budget Summary for:
~Operating Fund 722~

	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Gen & Admin				
Office Expense				
7502 Administration	7,750	7,000	4,500	132%
7506 Board	1,000	750	1,000	20%
7508 Computers	90,707	86,233	86,233	89%
7509 Copier	1,500	1,500	1,200	95%
7511 Memberships	16,155	16,155	16,190	99%
7516 Mileage Reimbursement	300	150	100	44%
7521 Postage & Delivery	1,100	1,100	1,100	92%
7531 Other	-	-	-	
Subtotal	118,512	112,888	110,323	91%
Professional Services				
7551 Accounting	19,100	19,100	15,000	96%
7556 Computer	17,120	17,120	14,980	79%
7561 Consultants	22,500	22,000	10,000	110%
7563 Hiring	11,945	6,300	11,380	153%
7566 Legal	41,420	40,075	46,675	72%
7571 Medical Director	6,600	6,600	6,600	100%
Subtotal	118,685	111,195	104,635	93%
Publications				
7591 Legal Notices	600	600	600	64%
7596 Marketing/Advertising	500	500	500	0%
Subtotal	1,100	1,100	1,100	35%
Special District				
7611 Election	-	-	30,000	108%
7621 LAFCo Budget Share	7,901	6,663	6,663	85%
7631 Nevada County Fees	85,145	84,389	89,228	92%
7641 Other	-	-	-	
Subtotal	93,046	91,052	125,891	95%

Negotiations included

Budget Summary for:
~Operating Fund 722~

	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
<u>Prevention</u>				
7651 Code purchases	2,000	1,800	1,800	105%
7653 Investigation supplies	4,300	4,300	4,300	73%
7657 Inspection supplies	1,500	1,500	1,500	7%
7661 Professional Svcs/Plan checks	2,500	2,500	2,500	4%
7663 Public Education supplies	6,000	6,000	3,100	58%
7665 Subscriptions/Memberships	3,000	3,000	1,400	114%
7667 Training	9,000	9,000	6,000	100%
7669 Other	16,050	3,500	1,500	195%
Subtotal	44,350	31,600	22,100	79%
<u>JPA</u>				
7831 Dispatch Charges	185,000	185,000	130,000	105%
7841 JPA Expense Allocation	14,375	13,505	12,862	100%
Subtotal	199,375	198,505	142,862	104%
Gen & Admin Total	575,068	546,340	506,911	96%
Strike Team Non Labor Direct Expenses	14,055			
Total Operating Expenditures	8,464,485	8,006,197	7,905,919	96%
	-	-	-	
<u>Other Income & Expense</u>				
9101 Grant Expense	-	-		
Fund 722 Over / <under>	(442,593)	(200,737)	(211,292)	

Budget Summary for:
~Mitigation Fee Fund 733~

	FY 23-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 31-May
Revenues				
4160 Mitigation Fees	125,000	125,000	100,412	92%
4820 Interest	2,500	1,500	1,200	125%
Revenue Total	127,500	126,500	101,612	110%
Expenses				
6911 Structure & Improvements	35,000		0	0%
6921 Equipment		-	51,803	100%
7561 Consultants	23,000	23,000	23,000	0%
	58,000	23,000	74,803	99%
Fund 733 Over / <under>	69,500	103,500	26,809	
Beginning Cash	145,965	145,965	0	
Fund 733 Over / <under>	69,500	103,500	0	
Ending Cash	215,465	249,465	0	

Budget Summary for: ~Special Tax Fund 734~	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 31-May
Revenues				
4150 Special Tax 2012	1,059,652	1,041,058	1,010,219	95%
4820 Interest	1,500	2,100	1,500	141%
Revenue Total	1,061,152	1,043,158	1,011,719	94%
Expenses				
7631 Special District Fees	10,597	10,411	10,331	79%
Expense Total	10,597	10,411	10,331	93%
Fund 734 Over / <under>	1,050,555	1,032,747	1,001,388	95%
Beginning Cash	67,084	0		
Fund 734 Over / <under>	1,050,555	1,032,747		
Transfer Out	(1,097,737)	(1,022,747)		
Ending Cash	19,902	10,000		

Budget Summary for:

~Capital Expenditure Fund 758~

	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Revenues				
4820 Interest	6,542		9,216	100%
4830 Equipment Rental			0	
4850 Sale of Surplus Property	273,000	275,000	60,000	0%
Revenue Total	279,542	275,000	69,216	15%
Expenses				
6911 Station	223,000	278,000	8,000	0%
6921 Equipment	352,675	387,355	151,249	199%
6931 Vehicles	80,000	0	65,000	72%
7561 Consultants	16,500	20,500	6,000	0%
	672,175	685,855	230,249	90%
Fund 758 Over / <under>	(392,633)	(410,855)	(161,033)	
Beginning Cash	661,288	430,940		
Transfer in from 722	325,000	250,000		
Fund 758 Over / <under>	(392,633)	(410,855)		
Ending Cash	593,655	270,085		

Detail

Acct	Amount	
6911 Station		
Station 89 Base Radio	8,000	223,000
88 Interior Remodel	20,000	
89 Interior Remodel	20,000	
86 Interior Remodel	175,000	
6921 Apparatus & Equipment		
AED Replacements - 6	20,425	373,100
E88 Payments (Aug & Feb)	133,729	
WT 84 Payments (Sep)	34,127	
Teal Golden Eagle UAV		
R84 Payments	59,819	
New E84	125,000	
Jaws, Full Set E-Tools		
6931 Vehicles		80,000
Staff Vehicle	80,000	
7561 Consultants		
Water Tender	6,000	16,500
Explorers		
Stations	10,500	
	692,600	

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

	722 Operating	723 Contingency	733 AB1600	734 Spec Tax	758 Capital	Total
Beginning Balance	2,685,865	1,143,729	145,965	67,084	661,288	4,703,931
Receipts	6,981,239		126,500	1,059,652	279,542	8,446,934
Special Tax	1,040,653			(1,097,737)		(57,084)
Expenditures	(8,464,485)		(58,000)	(10,597)	(672,175)	(9,205,257)
Change for Fiscal Year	(442,593)	-	68,500	(48,682)	(392,633)	(815,407)
Other Income & Expense	-					-
Transfers						
Contingency	-				-	-
Equipment Fund	(325,000)				325,000	-
Ending Balance	1,918,272	1,143,729	214,465	18,402	593,655	3,888,524