

Nevada County Consolidated Fire District

640 Coyote Street
Nevada City, CA 95959
(530) 265-4431
FAX 265-4438



www.nccfire.com
nccfire@nccfire.com

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, AUGUST 17, 2023— 7:00 PM

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

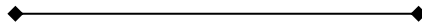
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REMOTELY VIA ZOOM

PHONE: 1-669-900-6833

WEBINAR ID: [August 17, 2023 Meeting Zoom Link](#)

PASSCODE: 08172023



Tricia Bush, Board Secretary
(530) 265-4431
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 – July 20, 2023
2. Fund Balances, Check History Report and Credit Card History Report
3. 2012 Special Tax Report for Fiscal Year 2022/2023
4. Annual AB1600 Report for Fiscal Year 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

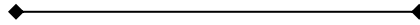
NEW BUSINESS

5. Discussion and Possible Action, Senate Bill 1205 Annual Inspection Compliance Report 2022/2023. Fire Marshal Mason
6. Public Hearing, With Discussion and Possible Action, for the 1st Reading of Ordinance OR23-01, Nexus Study Impact. Admin. Svcs. Long
7. Discussion and Possible Action, Resolution 23-22, Transfer \$57,084.00 from Fund 734 to Fund 722. Admin. Svcs. Long
8. Discussion and Possible Action, Resolution 23-23, Approving the Department of Forestry and Fire Protection Agreement #7GF23316 for Services from the Date of this Last Signatory on Page 1 of the Agreement to June 30, 2024 Under the Volunteer Fire Assistance Program of the Infrastructure Investment and Jobs Act of 2021. The Total Project Amount is for \$19,834.96, This is a Matching Grant, District Responsibility \$9,917.48. Div. Chief Sullivan
9. Resolution 23-24 of the Board of Directors of the Nevada County Consolidated Fire District in Opposition of the Taxpayer Protection and Government Accountability Act- Initiative Number 21-0042A1. Chief Robitaille

CHIEFS MONTHLY REPORT

***BOARD DISCUSSION**

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.

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. 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 July 20, 2023

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

NCCFD DIRECTORS

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

STAFF:

Present: Fire Chief Robitaille, Division Chief Sullivan, Administrative Services Manager Long, Fire Prevention Officer II Tellam and Battalion Chief Davison.

STANDING ORDERS:

President Grueneberg called the meeting to order at 7:00 pm and took roll call, noting that all Directors but Director Nelson was present as she was running late. President Grueneberg led in the pledge of allegiance.

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

Per CA Government Code 54954.3

No comments. President Grueneberg advised item #14 would be removed from the agenda.

CONSENT CALENDAR

1. Acceptance of Special Meeting Minutes – June 7, 2023
2. Acceptance of Meeting Minutes – June 15, 2023
3. Acceptance of Special Meeting Minutes – June 29, 2023
4. Fund Balances, Check History Report, and Credit Card History Report

Director Slade-Troutman motioned to accept the consent calendar. Director Carrington seconded. **MOTION** passed unanimously with all Directors but Director Nelson present.

COMMITTEE REPORTS

STANDING COMMITTEES

FINANCE/BUDGET: Hall, Slade-Troutman

PERSONNEL: Carrington, Garrett, Nelson

AD HOC COMMITTEES

BOARD POLICY AND PROCEDURES: Grueneberg

CONSOLIDATION: Carrington, Dorland, Grueneberg

LOCAL AGENCY ASSIGNMENTS

NEVADA COUNTY FIRE AGENCY (JPA): Garrett, Robitaille

Finance – No report.

Personnel – No report.

Board Policy & Procedures – No report

Consolidation – No report

JPA – No report

NEW BUSINESS

5. Discussion and Possible Action, Resolution 23-17, Establishing Designation of Applicants Agent Resolution for Non-State Agencies.

Administrative Services Manager Long reported that this resolution is a requirement from Office of Emergency Services for reimbursement to help recover costs from situations like COVID or the winter storms. Director Garrett motioned to adopt Resolution 23-17, Establishing Designation of Applicants Agent Resolution for Non-State Agencies. Director Hall seconded. **MOTION** passed unanimously following a roll call vote with Director Nelson absent.

6. Discussion and Possible Action, Resolution 23-18, Authorized Benefit Resolution for the Miscellaneous Non-Represented Employees.

Administrative Services Manager Long advised this resolution is part of the “me-too” clause and allows part-time employees the same incentives as full-time employees such as education incentive pay. Director Hall motioned to adopt Resolution 23-18, Authorized Benefit Resolution for Miscellaneous Non-Represented Employees. Director Dorland seconded. **MOTION** passed unanimously following a roll call vote, with all Directors present.

7. Discussion and Possible Action, Memorandum of Understanding Between County of Nevada, Rough & Ready Fire Protection District, Penn Valley Fire Protection District and Nevada County Consolidated Fire District.

Fire Chief Robitaille stated this MOU has several people involved that all assisted with the collaboration of staffing Station #59. He advised the need to staff outpaced the ability to sit down and discuss various impacts, however, this document helps us see what is needed and will be brought forth to the County of Nevada at their Board of Supervisors Meeting on August 8, 2023. Director Dorland motioned to adopt the Memorandum of Understanding Between County of Nevada, Rough & Ready Fire Protection District, Penn Valley Fire Protection District and Nevada County Consolidated Fire District. Director Carrington seconded. **MOTION** passed unanimously following a roll call vote, with all Directors present.

8. Discussion and Possible Action, Letter Drafted to the County of Nevada Requesting Gap Funding for the Staffing of Rough & Ready Fire.

Fire Chief Robitaille explained that the County cannot give public funds, however this letter and situation meets their criteria. Director Garrett motioned to approve the Letter Drafted to the County of Nevada Requesting Gap Funding for the Staffing of Rough & Ready Fire. Director Carrington seconded. **MOTION** passed unanimously following a roll call vote, with all Directors present.

9. Discussion and Possible Action, Resolution R23-19, Updating the Authorized Personnel for Fiscal Year 23/24.

Fire Chief Robitaille advised with staffing Station #59, we have had 3 overtime individuals from NCC Fire assisting and 3 firefighters from Penn Valley that were recently rehired, totaling 6 firefighters to fully staff the station 24/7/365. NCC Fire and Penn Valley Fire’s request for gap funding to Nevada County justifies the need for 3 additional firefighters based on future assessments. Director Nelson motioned to adopt Resolution 23-19, Updating the Authorized Personnel for Fiscal Year 2/24. Director Slade-Troutman seconded. **MOTION** passed unanimously following a roll call vote, with all Directors present.

10. Discussion and Possible Action, Proposal for Legal Services for Nevada County Consolidated Fire District.

Fire Chief Robitaille and Penn Valley Fire Board of Directors both felt it was critical to use a lawyer with extensive knowledge in this subject matter of a consolidation. Both districts reached out to William Ross to assist with the reorganization feasibility plan. Both boards felt it would be easier to take the same path forward with this company. They would be billed hourly. There was some discussion on which line item the legal charges would come out of as well as monetary boundaries and possibly capping the threshold off at \$5000. Director Nelson motioned to obtain the proposal from William Ross, to establish a threshold

of \$5000 in expenditure and when threshold is met, a briefing with the Chief and other fire districts on the scope of future work. Director Garrett seconded. **MOTION** passed unanimously following a roll call vote, with all Directors present.

11. Discussion and Possible Action, Resolution 23-20, 2023/2024 Fiscal Year District Wage and Compensation Schedule.

Fire Chief Robitaille reported this resolution is required when adopting a wage and compensation schedule. This reflects the wage approved in the MOU and the me-too clause. Director Dorland motioned to approve Resolution 23-20, 2023/2024 Fiscal Year District Wage and Compensation Schedule. Director Carrington seconded. **MOTION** passed unanimously following a roll call vote, with all Directors present.

12. Discussion and Possible Action, Resolution 23-21, Enter into An Agreement with Golden State Fire Apparatus for One (1) Pierce Manufacturing, Inc. 4X4 Enforcer 1500 GPM Pumper Engine.

Fleet and Facilities Supervisor Greene advised the Board that there is a four year wait list for a new engine and we are already 6-8 months behind schedule. This engine would replace Engine 84 (2006). Engines have a 15 year life span on the frontline and a 10 year span as a Reserve Engine. He advised there is no out of pocket, this is just to get on the list. Director Slade-Troutman motioned to approve Entering into An Agreement with Golden State Fire Apparatus for One (1) Pierce Manufacturing, Inc. 4X4 Enforcer 1500 GPM Pumper Engine. Director Dorland seconded. **MOTION** passed unanimously following a roll call vote, with all Directors present.

13. Discussion and Possible Action, Staff Report to Surplus, Accept Offer from Nevada City Police and Authorize Fire Chief Robitaille or Designee to Sign the Necessary Documents for the Sale of Two Staff Vehicles.

Fire Chief Robitaille stated the 2 Ford Explorers (previously utilized by two retired employees) no longer fit our operational need. The are both outfitted for law enforcement needs and Nevada City Police Department expressed interest in purchasing both of them for \$38,000. Director Nelson motioned to approve Staff Report to Surplus, Accept Offer from Nevada City Police and Authorize Fire Chief Robitaille or Designee to Sign the Necessary Documents for the Sale of Two Staff Vehicles. Director Hall seconded. **MOTION** passed unanimously following a roll call vote, with all Directors present.

14. This item was removed from agenda at the start of the board meeting.

15. Discussion and Possible Action, Agreement with Suburban Propane for Commercial Propane Gas Sales.

Battalion Chief Davison said after the last two winters and rising costs of propane, he investigated cost saving options for the district. He explained propane is delivered in bulk from the Bay Area and to reach our area, the cost is more. He advised that Suburban would deliver to our district priority when our tanks are at 55%. Additionally, there would be a 5-cent savings from our previous fee. Director Carrington motioned to approve an Agreement with Suburban Propane for Commercial Propane Gas Sales. Director Garrett seconded. **MOTION** passed unanimously following a roll call vote, with all Directors present.

16. Discussion and Possible Action, SDRMA Official Election Ballot for 2023 Board of Directors Election.

President Grueneberg advised there are 4 candidates running for election and the board needed to vote for three. After a brief discussion, Director Nelson motioned to vote for the three incumbents for the 2023 Official Election for the SDRMA Board of Directors. Director Dorland seconded. **MOTION** passed unanimously following a roll call vote, with all Directors present.

17. Correspondence.

The Board looked over a thank you letter from Cheyanne Barker (Penn Valley Rodeo Queen) and a thank you letter from Twin Rivers Elementary School.

CHIEF’S MONTHLY REPORT

Chief Robitaille briefly went over the meetings he and Division Chief Sullivan attended this month but highlighted that he met with Sierra College regarding possibly utilizing NCCFD Station #82 for student housing for Fire Academy students. He hopes to revitalize that area with the grant funding the district received. Division Chief Sullivan summarized the statistics for the district, advising 307 calls for service with 47% as Fire Calls and 53% EMS calls. He reported a 9:08 average travel time for first due units to scene, 12 vehicle accidents, 4 swift water rescues and 2 technical rope rescues.

FPO II Tellam gave the Fire Prevention Report, informing the Board that both him and Fire Marshal Mason attended the South County Area MAC/ District III Townhall Meeting, the Sacramento-Sierra Arson Task Force meeting, attended the fire alarm test at NUHS Choir room, met with OES to discuss a five-year strategic plan for the Defensible Space Program and assisted them with interviews for the temporary DSI positions. FPO II Tellam stated Fire Marshal Mason investigated a residential structure fire on George Way- the cause is undetermined while he investigated a residential structure fire on Raccoon Mountain Road- cause also was undetermined. The final inspection for 49 Self Storage was conducted for temporary occupancy of the five bottom buildings. Lastly, they both inspected multiple cannabis gardens for operational permits and met with multiple property owners to walk through and discuss defensible space.

***BOARD DISCUSSION**

No discussion

CLOSED SESSION

No public comment was made for closed session. The Board went into closed session at 7:26pm.

18. Board Secretary Evaluation: President Grueneberg advised the Board gave Tricia Bush an “Exceeds Expectations” rating on her evaluation.

19. Negotiations: The board discussed with nothing to report.

The board reported out of closed session at 8:25pm.

ADJOURNMENT

President Grueneberg adjourned the meeting at 8:25 pm.

Attest:

Approved by:

Tricia Bush
Board Secretary

Keith Grueneberg
President of the Board

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

	Fund					Total
	722 Operating	723 Contingency	733 AB1600	734 Special Tax	758 Capital	
Beginning Cash ¹	2,700,040	1,143,736	164,960	67,084	661,288	4,737,108
Revenues	69,112		28,813	(3,318)	38,000	132,607
Expenditures	(1,525,276)		(1,635)	-	(86,062)	(1,612,973)
Other Inc/Expense	-		-	-	-	-
Other Activity ²	5,114		(259)			4,855
Ending Cash ¹	1,248,990	1,143,736	191,879	63,766	613,226	3,261,597

¹ Includes Well Fargo

² Reconciling items, prior period adjustments

Nevada County Consolidated Fire District Operating Fund 722 July 2023

	Jul 23	Jul '23-Jun 24	Budget	% of Budget
Revenues				
4000 · Taxes & Assessments				
4010 · Current Secured	44,825	44,825	3,771,520	1%
4020 · Current Unsecured	86	86	50,012	0%
4030 · Prior Unsecured	78	78	1,673	5%
4040 · Supplemental Secured	7,318	7,318	31,083	24%
4050 · Supplemental Unsecured	426	426	8,354	5%
4060 · Supplemental Prior Unsecured			307	
4110 · Special Assessment	(33,876)	(33,876)	2,300,699	(1%)
	<i>Period 13 Teeter Adjustment</i>			
4150 · Special Tax of 2012			1,022,747	
4230 · State Homeowners			24,888	
4240 · State Public Safety Prop 172	38,268	38,268	437,757	9%
Total 4000 · Taxes & Assessments	57,125	57,125	7,649,040	1%
4500 · Reimbursements				
4510 · Strike Team			75,000	
4540 · Vehicle Repair			5,000	
4550 · Cost Recovery	4,276	4,276	3,000	143%
4690 · Other Reimbursements	5,120	5,120	23,480	22%
Total 4500 · Reimbursements	9,396	9,396	106,480	9%
4800 · Other Revenue				
4810 · Inspections & Permits	936	936	7,500	12%
4812 · Plan Reviews	1,296	1,296	10,000	13%
4820 · Interest & Finance Charges	159	159	25,000	1%
4830 · Rentals	200	200	4,440	5%
4840 · Other Current Services			3,000	
Total 4800 · Other Revenue	2,591	2,591	49,940	5%
Total Revenues	69,112	69,112	7,805,460	1%

Nevada County Consolidated Fire District Operating Fund 722 July 2023

Expense	Jul 23	Jul '23-Jun 24	Budget	% of Budget
5000 · Wages & Benefits				
5100 · Wages				
5111 · Chief / Div. Chief (2)	25,552	25,552	309,900	8%
5113 · Battalion Chief (3)	29,281	29,281	351,592	8%
5114 · Fire Marshal / DFM (2)	23,888	23,888	235,682	10%
5121 · Captains (9)	72,373	72,373	872,671	8%
5122 · Lieutenants (6)	32,799	32,799	468,475	7%
5123 · Firefighter (12)	55,042	55,042	739,305	7%
5131 · Supplemental / Seasonal FF	25,488	25,488	166,421	15%
5132 · PCF / Reserve FF			5,500	
5141 · Clerical (2.5)	15,004	15,004	211,058	7%
5145 · Fire Mechanic (1.5)	11,954	11,954	158,719	8%
5151 · Overtime	69,387	69,387	368,452	19%
	<i>Vacant Positions and extended injury</i>			
5153 · Additional Overtime Staffing			49,805	
5159 · St. 59 Staffing (Wages)	6,089	6,089		
5161 · Strike Team	14,072	14,072		
5165 · Strike Team Backfill	4,545	4,545		
5171 · Holiday Stipend	8,536	8,536	83,623	10%
5173 · Vacation / CTO Buy Back	14,480	14,480	48,572	30%
5185 · Directors	525	525	4,500	12%
Total 5100 · Wages	409,015	409,015	4,074,275	10%
5500 · Payroll Taxes				
5511 · Medicare Employer Tax	5,285	5,285	58,644	9%
5512 · Soc Security Employer Tax	23	23	620	4%
5521 · SUI Employer Tax	373	373	5,598	7%
5559 · St. 59 Payroll Taxes (Taxes)	485	485		
Total 5500 · Payroll Taxes	6,166	6,166	64,862	10%
5700 · Benefits				
5711 · Pension	551,628	551,628	1,206,610	46%
	<i>Annual UAL Payment \$492,237</i>			
5731 · Health Insurance	62,721	62,721	772,464	8%
5735 · Life Insurance	751	751	14,400	5%
5751 · Workers Comp Insurance	276,198	276,198	264,057	105%
	<i>Annual Worker's Comp Program Payment</i>			
Total 5700 · Benefits	891,298	891,298	2,257,531	39%
Total 5000 · Wages & Benefits	1,306,479	1,306,479	6,396,668	20%

Nevada County Consolidated Fire District Operating Fund 722 July 2023

	Jul 23	Jul '23-Jun 24	Budget	% of Budget
6000 · Personnel Related				
6010 · Clothing / PPE				
6011 · Uniforms			31,787	
6021 · Personal Protective Equip	1,121	1,121	64,004	2%
6031 · Safety & PPE (per MOU)	15,118	15,118	33,990	44%
Total 6010 · Clothing / PPE	16,239	16,239	129,781	13%
6100 · Food / Meals				
6111 · Meals - Administration			3,250	
6113 · Meals - Fire			1,500	
Total 6100 · Food / Meals			4,750	
6200 · Training / Fitness				
6211 · Wellness Program	145	145	34,210	0%
6213 · Fitness Program			6,100	
6221 · Tuition - Safety Personnel			33,050	
6232 · Travel Expense			13,000	
6241 · Training Materials			1,500	
6246 · Public Safety Training Center			1,550	
6261 · Licenses & Certificates	92	92	2,500	4%
6271 · Training - Administration			8,500	
Total 6200 · Training / Fitness	237	237	100,410	
Total 6000 · Personnel Related	16,476	16,476	234,941	7%
6500 · Facility & Equipment Related				
6510 · Communications				
6511 · Telephones	1,597	1,597	23,970	7%
6521 · Mobile Phones	811	811	10,000	8%
Total 6510 · Communications	2,408	2,408	33,970	7%
6550 · Station				
6551 · Supplies & Services - Stations	2,355	2,355	20,000	12%
Total 6550 · Station	2,355	2,355	20,000	12%
6610 · Insurance				
6611 · Liability & Umbrella	80,813	80,813	144,130	56%
Total 6610 · Insurance	80,813	80,813	144,130	56%
6650 · Maintenance				
6681 · Facility Maint & Improvements	28,726	28,726	155,000	19%
Total 6650 · Maintenance	28,726	28,726	155,000	19%
6700 · Medical Supplies				
6716 · EMS Supplies	1,188	1,188	22,500	5%
Total 6700 · Medical Supplies	1,188	1,188	22,500	5%
6750 · Apparatus Equipment				
6751 · Hose	6,536	6,536	22,000	30%
6756 · Ladders			1,800	
6761 · Suppression Equip/Small Tools	307	307	7,500	4%
6766 · Power Tools & Equipment	15	15	12,700	0%
6771 · Pump Testing			4,820	

Nevada County Consolidated Fire District Operating Fund 722 July 2023

	Jul 23	Jul '23-Jun 24	Budget	% of Budget
6776 · Mobile Communications	280	280	16,517	2%
6781 · Technical Rescue Equip	869	869	13,300	7%
6782 · Swift Water Rescue	1,795	1,795	5,410	33%
6783 · Urban Search and Rescue	846	846		
6786 · SCBA Repair & Mainteneace			17,240	
6796 · Drone			2,340	
6798 · Utility Terrain Vehicle	694	694	7,200	10%
Total 6750 · Apparatus Equipment	11,342	11,342	110,827	10%
6800 · Utilities				
6811 · Alarm	330	330	1,630	20%
6821 · Electricity / Gas	4,676	4,676	71,500	7%
6831 · Propane	249	249	17,316	1%
6841 · Trash	637	637	3,708	17%
6851 · Water / Sewer	742	742	8,731	8%
Total 6800 · Utilities	6,634	6,634	102,885	6%
6900 · Capital Expenditures				
6941 · Admin Office Equipm & Computers	627	627	8,200	8%
Total 6900 · Capital Expenditures	627	627	8,200	8%
Total 6500 · Facility & Equipment Related	134,093	134,093	597,512	22%
7000 · Vehicle Related				
7001 · Insurance	14,654	14,654	35,262	42%
7010 · Maintenance				
7011 · Accessories	943	943		
7016 · Batteries	97	97		
7021 · Body	3,658	3,658		
7031 · Drive Train	568	568		
7036 · Pumps	18	18		
7041 · Tires	6,198	6,198		
7046 · Tools & Shop Related	468	468		
7048 · All Categories for Budget			109,560	
7049 · Outside Agency Vehicle Maint	8,665	8,665		
Total 7010 · Maintenance	20,615	20,615	109,560	19%
7050 · Fuel				
7051 · Fuel	7,015	7,015	86,412	8%
7050 · Fuel - Other	314	314		
Total 7050 · Fuel	7,329	7,329	86,412	8%
Total 7000 · Vehicle Related	42,598	42,598	231,234	18%
7500 · General & Admin Related				
7501 · Office Expense				
7502 · Administration	176	176	7,000	3%
7506 · Board	11	11	750	1%
7508 · Computer & Software Expense	6,230	6,230	86,233	7%
7509 · Copier Expense			1,500	
7511 · Memberships	4,225	4,225	16,155	26%

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

	<u>Jul 23</u>	<u>Jul '23-Jun 24</u>	<u>Budget</u>	<u>% of Budget</u>
7516 · Mileage Reimbursements			150	
7521 · Postage & Delivery	(1)	(1)	1,100	(0%)
7501 · Office Expense - Other	0	0		
Total 7501 · Office Expense	10,641	10,641	112,888	9%
7550 · Professional Services				
7551 · Accounting	500	500	19,100	3%
7556 · Computer & IT Support	1,160	1,160	17,120	7%
7561 · Consultants	600	600	22,000	3%
7563 · Hiring Expense			6,300	
7566 · Legal Expense	629	629	40,075	2%
7571 · Medical Director	1,650	1,650	6,600	25%
Total 7550 · Professional Services	4,539	4,539	111,195	4%
7590 · Publications				
7591 · Legal Notices			600	
7596 · Marketing / Advertising			500	
Total 7590 · Publications			1,100	
7600 · Special District				
7621 · LAFCo	7,901	7,901	6,663	119%
7631 · Nevada County Fees			84,389	
Total 7600 · Special District	7,901	7,901	91,052	9%
7650 · Prevention				
7651 · Code Purchases			1,800	
7653 · Investigation Supplies	2,273	2,273	4,300	53%
7657 · Inspection Supplies			1,500	
7661 · Prof Svcs / Plan Checks			2,500	
7663 · Public Education Supplies			6,000	
7665 · Subscriptions / Memberships	60	60	3,000	2%
7667 · Training			9,000	
7669 · Other Prevention / Law Enforce	216	216	3,500	6%
Total 7650 · Prevention	2,549	2,549	31,600	8%
7800 · JPA				
7831 · Dispatch Charges			185,000	
7841 · Dues / Administration			13,505	
Total 7800 · JPA			198,505	
Total 7500 · General & Admin Related	25,630	25,630	546,340	5%
Total Expense	1,525,276	1,525,276	8,006,695	19%
Fund Over/<Under>	(1,456,164)	(1,456,164)	(201,235)	
Net Fund Activity	(1,456,164)	(1,456,164)	(201,235)	

Nevada County Consolidated Fire District
AB 1600 Mitigation Fund 733
July 2023

	<u>Jul 23</u>	<u>Jul '23-Jun 24</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4000 · Taxes & Assessments				
4160 · AB 1600 Mitigation Fees	28,813	28,813	125,000	23%
Total 4000 · Taxes & Assessments	<u>28,813</u>	<u>28,813</u>	<u>125,000</u>	<u>23%</u>
4800 · Other Revenue				
4820 · Interest & Finance Charges			1,500	
Total 4800 · Other Revenue			<u>1,500</u>	
Total Revenues	<u>28,813</u>	<u>28,813</u>	<u>126,500</u>	<u>23%</u>
Expense				
7500 · General & Admin Related				
7550 · Professional Services				
7561 · Consultants	1,635	1,635	23,000	7%
Total 7550 · Professional Services	<u>1,635</u>	<u>1,635</u>	<u>23,000</u>	<u>7%</u>
Total 7500 · General & Admin Related	<u>1,635</u>	<u>1,635</u>	<u>23,000</u>	<u>7%</u>
Total Expense	<u>1,635</u>	<u>1,635</u>	<u>23,000</u>	<u>7%</u>
Fund Over/<Under>	<u>27,178</u>	<u>27,178</u>	<u>103,500</u>	<u>26%</u>
Net Fund Activity	<u><u>27,178</u></u>	<u><u>27,178</u></u>	<u><u>103,500</u></u>	<u><u>26%</u></u>

Nevada County Consolidated Fire District Special Tax Fund 734

July 2023

	Jul 23	Jul '23-Jun 24	Budget	% of Budget
Revenues				
4000 · Taxes & Assessments				
4150 · Special Tax of 2012	(3,318)	(3,318)	1,041,058	(0%)
Total 4000 · Taxes & Assessments	(3,318)	(3,318)	1,041,058	(0%)
4800 · Other Revenue				
4820 · Interest & Finance Charges			2,100	
Total 4800 · Other Revenue			2,100	
Total Revenues	(3,318)	(3,318)	1,043,158	(0%)
Expense				
7500 · General & Admin Related				
7600 · Special District				
7631 · Nevada County Fees			10,411	
Total 7600 · Special District			10,411	
Total 7500 · General & Admin Related			10,411	
Total Expense			10,411	
Fund Over/<Under>	(3,318)	(3,318)	1,032,747	(0%)
Net Fund Activity	(3,318)	(3,318)	1,032,747	(0%)

Nevada County Consolidated Fire District
Capital Fund 758
July 2023

	<u>Jul 23</u>	<u>Jul '23-Jun 24</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4800 · Other Revenue				
4850 · Sale Surplus Equipment	38,000	38,000	275,000	14%
Total 4800 · Other Revenue	<u>38,000</u>	<u>38,000</u>	<u>275,000</u>	<u>14%</u>
Total Revenues	<u>38,000</u>	<u>38,000</u>	<u>275,000</u>	<u>14%</u>
Expense				
6500 · Facility & Equipment Related				
6650 · Maintenance				
6681 · Facility Maint & Improvements			175,000	
Total 6650 · Maintenance			<u>175,000</u>	
6700 · Medical Supplies				
6716 · EMS Supplies	19,198	19,198		
Total 6700 · Medical Supplies	<u>19,198</u>	<u>19,198</u>		
6900 · Capital Expenditures				
6911 · Stations			103,000	
6921 · Apparatus & Equipment	66,864	66,864	387,355	17%
Total 6900 · Capital Expenditures	<u>66,864</u>	<u>66,864</u>	<u>490,355</u>	<u>14%</u>
Total 6500 · Facility & Equipment Related	<u>86,062</u>	<u>86,062</u>	<u>665,355</u>	<u>13%</u>
7500 · General & Admin Related				
7550 · Professional Services				
7561 · Consultants			20,500	
Total 7550 · Professional Services			<u>20,500</u>	
Total 7500 · General & Admin Related			<u>20,500</u>	
Total Expense	<u>86,062</u>	<u>86,062</u>	<u>685,855</u>	<u>13%</u>
Fund Over/<Under>	<u>(48,062)</u>	<u>(48,062)</u>	<u>(410,855)</u>	<u>12%</u>
Net Fund Activity	<u><u>(48,062)</u></u>	<u><u>(48,062)</u></u>	<u><u>(410,855)</u></u>	<u><u>12%</u></u>

Nevada County Consolidated Fire District Check History Report

July 2023

<u>Fund 722</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Paid Amount</u>
	07/03/2023	261097	AFLAC	1,145.64
	07/03/2023	261060	BLUE SHIELD OF CALIFORNIA	34,922.65
	07/03/2023	V974600	FDAC Employee Benefits Authority	1,323.65
	07/03/2023	V974591	KAISER FOUNDATION HEALTH PLAN	17,306.15
	07/03/2023	974556	SPECIAL DIST RISK MGMT AUTH.	4,441.98
	07/03/2023	261107	STANDARD INSURANCE COMPANY	899.00
	07/03/2023	261046	CalPERS (Retirement)	1,200.00
	07/03/2023	261045	FIRE DISTRICTS ASSOCIATION OF CALIFORNIA	400.00
	07/03/2023	261047	SACRAMENTO REGIONAL FPO	60.00
	07/03/2023	V974566	AIR EXCHANGE	488.60
	07/03/2023	261066	ATWOOD INSURANCE AGENCY	95,467.00
	07/03/2023	V974581	Axon Enterprises, Inc.	2,273.10
	07/03/2023	V974620	Daniel L Goldsmith	1,650.00
	07/03/2023	261101	EVERGUARD SYSTEMS	165.00
	07/03/2023	261106	FIRECATT	6,536.11
	07/03/2023	V974562	HILLS FLAT LUMBER COMPANY	69.74
	07/03/2023	V974564	MISSION LINEN SUPPLY, INC.	68.00
	07/03/2023	261064	SACRAMENTO TRUCK CENTER	303.63
	07/03/2023	V974556	SPECIAL DIST RISK MGMT AUTH.	276,198.01
	07/03/2023	V974575	WALKER'S OFFICE SUPPLY	21.66
	07/10/2023	261209	IMMIX TECHNOLOGY INC	820.60
	07/10/2023	261210	IMMIX TECHNOLOGY INC	838.71
	07/10/2023	V975225	Actuarial Retirement Consulting	500.00
	07/10/2023	261246	ADVANTAGE GEAR, INC.	237.93
	07/10/2023	261237	Auburn Tire	3,792.49
	07/10/2023	261214	B&C ACE HOME & GARDEN CENTER	26.66
	07/10/2023	261239	CRITICAL REACH	55.00
	07/10/2023	V975167	ECONOMY PEST CONTROL	195.00
	07/10/2023	261260	GOLDEN STATE EMERGENCY VEHICLE	601.63
	07/10/2023	V975173	HILLS FLAT LUMBER COMPANY	42.55
	07/10/2023	975178	HUNT & SONS, INC.	5,043.55
	07/10/2023	V975184	Reliable Auto Glass Company	481.38
	07/10/2023	V975185	ROBINSON ENTERPRISES, INC.	1,205.86
	07/10/2023	261232	SPD SAW SHOP	14.63
	07/10/2023	261234	SUBURBAN PROPANE	216.64
	07/10/2023	261273	THE UPS STORE #5417/TAJI INC.	161.00
	07/10/2023	975174	WALKER'S OFFICE SUPPLY	10.84
	07/10/2023	261215	B&C ACE HOME & GARDEN CENTER	34.70
	07/13/2023	261296	HSA BANK, DIV. OF WEBSTER BANK	13,215.10
	07/13/2023	261297	CalPERS 457 Plan (Def. Comp)	1,526.23
	07/13/2023	V97240	NCCFD - EFTPS (Fed & State Taxes)	39,672.17
	07/13/2023	V97254	NEVADA COUNTY PROF FF ASSN	1,120.00
	07/13/2023	V97263	NATIONWIDE RETIREMENT SOLUTION	7,305.04
	07/13/2023	912560	CalPERS (Retirement)	48,897.03

Nevada County Consolidated Fire District Check History Report

July 2023

Date	Num	Name	Paid Amount
07/14/2023	GJE720	Net Pay Pay Period Ending 07/08/2023	153,055.22
07/17/2023	261421	AT&T CALNET 3	471.39
07/17/2023	261414	CSFA	3,825.00
07/17/2023	261419	NID	31.23
07/17/2023	261415	WASTE MANAGEMENT OF NEV. CO.	20.61
07/17/2023	261420	NID	55.58
07/17/2023	261416	WASTE MANAGEMENT OF NEV. CO.	294.64
07/17/2023	261417	WASTE MANAGEMENT OF NEV. CO.	212.60
07/17/2023	261418	WASTE MANAGEMENT OF NEV. CO.	46.44
07/17/2023	261422	CalCARD (US BANK)	11,150.91
07/17/2023	V975240	A TO Z SUPPLY	9.66
07/17/2023	V975247	AIRGAS, NCN	54.68
07/17/2023	261511	Avenza Systems Inc.	949.00
07/17/2023	261437	B&C ACE HOME & GARDEN CENTER	8.66
07/17/2023	V975324	Big Brand Tire & Service	2,405.82
07/17/2023	V975236	ECONOMY PEST CONTROL	346.00
07/17/2023	V975244	HILLS FLAT LUMBER COMPANY	83.41
07/17/2023	261452	LIFE ASSIST INC.	1,188.23
07/17/2023	V975284	MOTOR ELECTRIC SERVICE CO.	206.15
07/17/2023	261502	RIEBES AUTO PARTS	634.67
07/17/2023	V975252	RIVERVIEW INTERNATIONAL TRUCKS	614.44
07/17/2023	261438	B&C ACE HOME & GARDEN CENTER	786.37
07/17/2023	261439	B&C ACE HOME & GARDEN CENTER	35.77
07/22/2023	GJE722	Net Pay Pay Period Ending 07/22/2023	147,585.67
07/24/2023	912593	CalPERS (Retirement)	29,842.00
07/24/2023	912594	CalPERS (Retirement)	462,395.00
07/24/2023	261620	IMMIX TECHNOLOGY INC	928.74
07/24/2023	261623	A&A A/C & HEATING	24,582.00
07/24/2023	261667	BEST BEST & KRIEGER	628.80
07/24/2023	V975471	BURTON'S FIRE APPARATUS	98.13
07/24/2023	V975465	ECONOMY PEST CONTROL	106.00
07/24/2023	975466	MISSION LINEN SUPPLY, INC.	184.96
07/24/2023	261629	NETWORK DESIGN ASSOCIATES	580.00
07/24/2023	V975463	NEVADA CITY, CITY OF	331.66
07/24/2023	261662	RESCUE RESPONSE GEAR	1,286.41
07/24/2023	261634	SACRAMENTO TRUCK CENTER	5,386.97
07/24/2023	261673	TOTAL ADMIN SVCS (TASC)	280.44
07/24/2023	V975477	TREVETHICK, TRAVIS	86.00
07/24/2023	261664	WITMER ASSOCIATES, INC. dba	515.91
07/24/2023	261630	NETWORK DESIGN ASSOCIATES	100.00
07/24/2023	261665	WILLDAN FINANCIAL SERVICES	1,635.00
07/27/2023	261827	CalPERS 457 Plan (Def. Comp)	1,317.69
07/27/2023	V975679	NCCFD - EFTPS (Fed & State Taxes)	37,037.15
07/27/2023	V975680	NEVADA COUNTY PROF FF ASSN	1,120.00
07/27/2023	V975681	NATIONWIDE RETIREMENT SOLUTION	6,447.90

Nevada County Consolidated Fire District Check History Report

July 2023

Date	Num	Name	Paid Amount
07/27/2023	912601	CalPERS (Retirement)	43,896.00
07/31/2023	261846	AT&T CALNET 3	27.23
07/31/2023	261844	NID	205.11
07/31/2023	261843	WASTE MANAGEMENT OF NEV. CO.	62.81
07/31/2023	261845	NID	118.45
07/31/2023	V975700	A TO Z SUPPLY	4.92
07/31/2023	261859	B&C ACE HOME & GARDEN CENTER	8.63
07/31/2023	V975722	BURTON'S FIRE APPARATUS	2,018.74
07/31/2023	V975694	ECONOMY PEST CONTROL	338.00
07/31/2023	261903	EVERGUARD SYSTEMS	165.00
07/31/2023	261905	GOLDEN STATE EMERGENCY VEHICLE	279.99
07/31/2023	261867	HBE RENTALS	31.86
07/31/2023	V975703	HILLS FLAT LUMBER COMPANY	2,173.61
07/31/2023	V975741	LEHR AUTO ELECTRIC	693.83
07/31/2023	V975705	MISSION LINEN SUPPLY, INC.	68.00
07/31/2023	261868	NETWORK DESIGN ASSOCIATES	206.00
07/31/2023	261887	RESCUE RESPONSE GEAR	508.72
07/31/2023	V975710	RIVERVIEW INTERNATIONAL TRUCKS	768.48
07/31/2023	V975731	ROBINSON ENTERPRISES, INC.	971.15
07/31/2023	261911	SAC ICE, LLC	405.00
07/31/2023	V975716	WALKER'S OFFICE SUPPLY	59.60
07/31/2023	261892	WITMER ASSOCIATES, INC. dba	521.98
07/31/2023	261906	GOLDEN STATE EMERGENCY VEHICLE	172.68
07/31/2023	261869	NETWORK DESIGN ASSOCIATES	580.00
Total Fund 722:			<u>1,524,203.36</u>
 <u>Fund 734</u>			
07/31/2023	261829	Special Assmt/Tax Refunds	63.12
07/31/2023	261830	Special Assmt/Tax Refunds	63.12
07/31/2023	261831	Special Assmt/Tax Refunds	63.12
07/31/2023	261832	Special Assmt/Tax Refunds	126.24
07/31/2023	261833	Special Assmt/Tax Refunds	110.48
07/31/2023	261834	Special Assmt/Tax Refunds	110.48
07/31/2023	261835	Special Assmt/Tax Refunds	63.12
07/31/2023	261836	Special Assmt/Tax Refunds	63.12
07/31/2023	261837	Special Assmt/Tax Refunds	63.12
07/31/2023	261838	Special Assmt/Tax Refunds	31.56
07/31/2023	261839	Special Assmt/Tax Refunds	63.12
07/31/2023	261840	Special Assmt/Tax Refunds	63.12
07/31/2023	261841	Special Assmt/Tax Refunds	63.12
Total Fund 734:			<u>946.84</u>
 <u>Fund 758-2</u>			
07/10/2023	261238	ZOLL MEDICAL CORP.	19,198.43
07/31/2023	66864.32	PNC EQUIPMENT FINANCE	66,864.32
Total Fund 758:			<u>86,062.75</u>

Nevada County Consolidated Fire District Credit Card History Report July 2023

Fund 722	Date	Num	Name	Paid Amount
	07/06/2023	BENTON	MISC CAL CARD VENDOR	\$ 868.73
	07/06/2023	BENTON	AMAZON: Small Tools- E87	\$ 181.69
	07/06/2023	BENTON	Best Buy	\$ 16.08
	07/06/2023	COOMBE	AMAZON: ST.89 Supplies	\$ 237.47
	07/06/2023	DAVISON	AMAZON: Wellness- Structure Fire Decon Kits	\$ 76.22
	07/06/2023	DAVISON	AMAZON: Wellness- Structure Fire Decon Kits	\$ 49.40
	07/06/2023	DAVISON	AMAZON: Wellness- Structure Fire Decon Kits	\$ 18.90
	07/01/2023	FIN MGR	STREAMLINE	\$ 200.00
	07/02/2023	FIN MGR	Shred It	\$ 93.03
	07/04/2023	FIN MGR	AT&T Long Distance	\$ 40.19
	07/09/2023	FIN MGR	Cloudflare	\$ 5.00
	07/11/2023	FIN MGR	COMCAST	\$ 406.78
	07/11/2023	FIN MGR	PACIFIC GAS & ELECTRIC CO.	\$ 4,676.19
	07/13/2023	FIN MGR	AT&T (Carol Stream)	\$ 43.84
	07/17/2023	FIN MGR	COMCAST	\$ 136.33
	07/21/2023	FIN MGR	MICROSOFT OFFICE	\$ 1,322.45
	07/23/2023	FIN MGR	OPTIMUM (SUDDENLINK)	\$ 159.45
	07/23/2023	FIN MGR	OPTIMUM (SUDDENLINK)	\$ 26.61
	07/23/2023	FIN MGR	SMARTER BROADBAND	\$ 40.00
	07/25/2023	FIN MGR	COMCAST	\$ 146.86
	07/26/2023	FIN MGR	VERIZON WIRELESS	\$ 1,438.45
	07/06/2023	GREENE	Coach Glass	\$ 2,851.00
	07/06/2023	GREENE	DISH NETWORK	\$ 98.81
	07/06/2023	JACKSON	GRASS VALLEY SIGN CO	\$ 325.90
	07/06/2023	LONG	AMAZON: Vehicle Mtc- WT84/UTV84	\$ 47.50
	07/06/2023	LONG	Camtasia/Techsmith Corp.	\$ 51.09
	07/06/2023	LONG	Teamviewer (annual subscription)	\$ 808.64
	07/06/2023	MASON	REED'S LOCKSMITHING	\$ 13.02
	07/06/2023	NUNNINK	AMAZON: ST.84 Supplies	\$ 112.70
	07/06/2023	NUNNINK	AMAZON: ST.84 Supplies	\$ 41.26
	07/06/2023	NUNNINK	AMAZON: ST.84 Supplies	\$ 104.04
	07/06/2023	SULLIVAN	RESCUE TRAINING INSTITUTE	\$ 5.50
	07/06/2023	TREVETHICK	AMAZON: ST.88 Supplies	\$ 11.87
	07/06/2023	TREVETHICK	AMAZON: ST.88 Supplies	\$ 40.82
	07/06/2023	WEATHERS	SPD MARKET	\$ 219.60
	07/06/2023	WEATHERS	SPD MARKET	\$ 1,152.30
				<u>\$ 16,067.72</u>
			TOTAL	<u>\$ 16,067.72</u>

July Cal Card Statement was coded with two dates. All charges in June were coded as 6/27/23 "pre-pay" due to the end of the Fiscal Year and so were recorded with the June Credit Card History Report. The remaining July charges were coded as 7/6/23 with the exception of the Finance Manager charges as per usual.



Nevada County Consolidated Fire District

640 Coyote Street, Nevada City, CA 95959

(530) 265-4431 FAX (530) 265-4438

nccfire@nccfire.com • www.nccfire.com

To: Board of Directors
From: Nicole Long through Fire Chief Robitaille
Date: August, 6, 2023
Re: Annual Special Tax Report

In accordance with Government Code Section 50075.3, as per the Nevada County Consolidated Fire District Fire Chief, I am filing the annual report required by Resolution R11-18.

As set forth in the Resolution R11-18 this annual report contains:

1. The amount of funds collected and expended during fiscal year 2021-2022.
2. The status of projects required or authorized to be funded with the proceeds of the special tax.

Special Tax Funds Collected and Expended

The special tax was used solely for the purpose of providing fire protection, both prevention and suppression, for emergency medical response services within the District and automatic/mutual aid agreements with other fire suppression or emergency service agencies.

In the fiscal year ending June 30, 2023, the district received proceeds of \$1,010,745 from the 2012 Special Tax and \$3,476 for interest, for a total of \$1,014,221. These funds were allocated as follows:

1. 2012 Special Tax Nevada County administrative fees of \$8,177.00.
2. Operating expenses in the areas of personnel, facility and equipment of \$997,000.
3. Fund balance of \$67,083, an increase of \$9,046.



Nevada County Consolidated Fire District

640 Coyote Street, Nevada City, CA 95959

(530) 265-4431 FAX (530) 265-4438

nccfire@nccfire.com • www.nccfire.com

To: Board of Directors
From: Nicole Long through Fire Chief Robitaille
Date: August 6, 2023
Re: Annual AB1600 Report

General Background:

Through the enactment of Government Code § 66000 (Mitigation Fee Act), the State of California gave local governments the authority to impose fees for a broad class of projects related to growth and development.

Government Code §66006 (b)(1) stipulates that the local government will provide information regarding the fees to the public within 180 days after the last day of the fiscal year.

District Background:

Fees are collected by Nevada County Consolidated Fire District based on new development. Prior to December 2016, fees collected were based on the pre-consolidation rates area of responsibility. During the fiscal year, a new fee structure was approved and implemented. The new fee is a universal fee for the entire district. The fee as of October 1, 2022 in hydrant areas is 45 cents per square foot of new development, while non-hydrant areas are 47 cents per square foot of new development.

The collected fees are deposited within the Nevada County treasury system, designated fund 6733. As appropriate expenditures occur, warrants are submitted to the county for withdrawal from this same fund. Interest income on the fund balance is applied quarterly.

Upon the completion of each month, fund 6733 activity is reported, along with other district funds. The fund reports are included in the monthly board package. The package is available at the monthly board meeting and posted on the district website.

2022-23 Activity for Fund 6733

Beginning Fund Balance	\$ 97,900
Fees Collected	116,745
Interest Earned	2,414
PNC – Engine 86	< 49,499 >
Ring Cutter	< 2,126 >
Refunds	< 474 >
Ending Fund Balance	\$164,960



Nevada County Consolidated Fire District Department of Fire Prevention

640 Coyote Street, Nevada City, CA 95959
(530) 265-4431 FAX (530) 265-4438
nccfire@nccfire.com • www.nccfire.com



To: Nevada County Consolidated Fire District Board of Directors
From: Patrick Mason, Fire Marshal through Jason Robitaille, Fire Chief
Date: August 7, 2023
Re: Senate Bill 1205-Fire Protection Services: Inspection compliance reporting

Background:

- A State Bill SB 1205 to increase fire safety and accountability in California Cities, Counties and Districts unanimously passed the State Legislature in August and was signed by Governor Jerry Brown on September 27, 2018. This bill went into effect January 1, 2019.

SB 1205 requires fire departments/districts to report annually their compliance with safety building inspection requirements to their administering agents, such as city council or district boards. This bill was introduced after a Bay Area News Group report showed that many schools and apartment buildings in the Bay Area did not receive their annual required inspection at least once from 2010 to 2017. The Bay Area News Group conducted the investigation into building inspections after the Oakland Ghost Ship warehouse fire in 2016, which killed 36 people.

- As a result of this SB 1205 Section **13146.4** was added to the Health and Safety Code

13146.4 reads (a) Every city or county fire department, city and county fire department, or district required to perform an annual inspection pursuant to Sections 13146.2 and 13146.3 shall report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3 (b) The report made pursuant to subdivision (a) shall occur when the administering authority discusses its annual budget, or at another time determined by the administering authority.(c) The administering authority shall acknowledge receipt of the report made pursuant to subdivision (a) in a resolution or a similar formal document.(d) For purposes of this section, "administering authority" means a city council, county board of supervisors, or district board, as the case may be.

Compliance:

- See Attachment 2022-2023 SB 1205

Findings / Improvements:

- The Department of Fire Prevention inspected all but one occupancy that was required.
- Once the new contact information for the remaining occupancy is obtained and placed into ESO, all required occupancies will be inspected annually.

Recommendation:

- Accept this report as submitted as it meets the reporting requirement set forth in Health and Safety Code Section 13146.4 (See attached list)

Fiscal Implications:

- None.



SB 1205 Annual Inspection Compliance Report - 2022/2023

Nevada County Consolidated Fire District

Category		Total in District	Total Inspected
Schools		5	5
Hotels/Motels		3	3
Churches		9	9
Large Assemblies		9	8
Organized Camps		4	4

Schools

Alta Sierra Elementary
 Nevada Union
 Echo Ridge Christian
 Clear Creek
 Yuba River Charter

Hotels / Motels

Alta Sierra Inn
 Golden Chain
 The Pines

Churches

Foothill Church
 Gold Country Calvary
 Kingdom Hall of Jehova's Witnesses
 Salvation Army Church
 Abundant Life Community Church
 Landmark Missionary Baptist Church
 Twin Cities Church
 New Covenant Baptist Church
 Rough and Ready Baptist Church

Large Assemblies

Grass Valley Moose Lodge
 Nevada County Horsemen, Inc
 Banner Community Guild
 Christian Encounters Ministries
 Alta Sierra Country Club

Organized Camps

Wolf Mountain Camp
 Camp Del Oro
 Camp Agusta
 Diamond Arrow Camp

FIRE FACILITIES IMPACT FEE STUDY UPDATE

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

ADMINISTRATIVE DRAFT
AUGUST 9, 2023



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Executive Summary

This report summarizes an analysis of the need for fire facilities by the Nevada County Consolidated Fire District (District) to accommodate new development. The report documents a reasonable relationship between new development and an impact fee for funding capacity-expanding facilities to serve that development.

The District is a rural fire protection district located in Nevada County, California. The District provides a comprehensive range of services including fire suppression, emergency medical services, and fire prevention services.

As with most local agencies, the District's property tax revenue stream has diminished in terms of real dollars over time since the imposition of Proposition 13 in 1978. Consequently, the District must manage its resources carefully to properly serve the projected influx of new residents and businesses to the region.

As new development increases the demand for fire protection services, the District will need to expand and reconfigure its inventory of facilities to continue to provide high quality services. Although this report specifically addresses the need for fire facilities and not staffing (or other on-going operational costs), it is important to consider the need for additional fire facilities in the context of the need for space to accommodate more personnel (e.g., sleeping quarters). The District's other funding sources will increasingly be needed to address operational needs.

The District's boundaries encompass only unincorporated areas. Per the *Mitigation Fee Act* contained in *Government Code* Section 66000 *et. seq.*, the County rather than the District has legal authority to impose impact fees in the District's unincorporated area. This report provides the necessary documentation for both the Nevada County Board of Supervisors and Nevada County Consolidated Fire District to adopt a fire facilities impact fee for imposition within the District's boundaries. It also provides a list of statutory findings pertaining to the imposition of the District fees.

Facility Standards and Costs of Growth

This fee analysis uses the **existing inventory** approach to estimate future facility needs and costs associated with new development. This approach is based on a facility standard derived from the District's existing level of facilities and existing demand for services. This approach results in no facility deficiencies attributable to existing development. Only the initial facilities to be funded with fees are identified in the fee study. Future facilities to serve growth will be identified through the District's annual capital improvement plan and budget process and/or completion of a new facility master plan.

Fee Schedule Summary

Table E.1 summarizes the schedule of maximum justified fire facilities impact fees based on the analysis contained in this report. The District can adopt any fee up to those shown in the table.

Table E.1: Maximum Justified Fee Schedule

	Districtwide Fee per Sq. Ft.	Non-Hydrant Area Surcharge per Sq. Ft.
<i>Residential Dwelling Unit</i>	\$ 0.63	\$ 0.04
<i>Nonresidential</i>		
Commercial	\$ 1.21	\$ 0.08
Office	1.15	0.07
Industrial	0.63	0.04
Agricultural	0.02	-

Sources: Tables 10.a and 10.b.

1. Introduction

This report presents an analysis of the need for fire protection facilities to accommodate new development in the Nevada County Consolidated Fire District (“District”). This chapter explains the study approach and summarizes results under the following sections:

- ◆ Background and Study Objectives
- ◆ Public Facilities Financing in California
- ◆ Study Methodology
- ◆ Impact Fees for Accessory Dwelling Units
- ◆ Organization of the Report

Background and Study Objectives

The primary policy objective of a development impact fee program is to ensure that new development pays the capital costs associated with growth. The primary purpose of this report is to determine the appropriate development impact fee levels to impose on new development to maintain the District’s facilities standards for fire protection facilities. The District should review and update this report and the calculated fees at least once every eight years to incorporate the best available information.

The District imposes development impact fees under authority granted by the *Mitigation Fee Act (Act)*, contained in *California Government Code Sections 66000 et seq.* Currently, the District does not charge impact fees to fund fire protection facilities. This report provides the necessary findings required by the Act for adoption the fire protection facilities development impact fees presented in the fee schedules contained herein.

The District is forecast to experience moderate growth through this study’s planning horizon of 2045. This growth will create an increase in demand for public services and the public facilities required to deliver them. The District uses a development impact fee program to ensure that new development funds the share of facility costs associated with growth. This report makes use of the most current available growth forecasts and facility plans to calculate a development impact fee schedule for fire protection facilities, to fund new development’s fair share of future facilities.

Public Facilities Financing in California

The changing fiscal landscape in California during the past 45 years has steadily undercut the financial capacity of local governments to fund infrastructure. Three dominant trends stand out:

- The passage of a string of tax limitation measures, starting with Proposition 13 in 1978 and continuing through the passage of Proposition 218 in 1996;
- Declining popular support for bond measures to finance infrastructure for the next generation of residents and businesses; and
- Steep reductions in federal and state assistance.

Faced with these trends, many cities and counties have adopted a policy of “growth pays its own way.” This policy shifts the burden of funding infrastructure expansion from existing taxpayers onto new development. This funding shift has been accomplished primarily through the imposition of assessments, special taxes, and development impact fees also known as public facilities fees. Assessments and special taxes require the approval of property owners and are appropriate

when the funded facilities are directly related to the developing property. Development fees, on the other hand, are an appropriate funding source for facilities that benefit all development jurisdiction-wide. Development fees need only a majority vote of the legislative body for adoption.

Study Methodology

Development impact fees are calculated to fund the cost of facilities required to accommodate growth. The six steps followed in this development impact fee study include:

1. **Estimate existing development and future growth:** Identify a base year for existing development and a growth forecast that reflects increased demand for public facilities;
2. **Identify facility standards:** Determine the facility standards used to plan for new and expanded facilities;
3. **Determine facilities required to serve new development:** Estimate the total amount of planned facilities, and identify the share required to accommodate new development;
4. **Determine the cost of facilities required to serve new development:** Estimate the total amount and the share of the cost of planned facilities required to accommodate new development;
5. **Calculate fee schedule:** Allocate facilities costs per unit of new development to calculate the development impact fee schedule; and
6. **Identify alternative funding requirements:** Determine if any non-fee funding is required to complete projects.

The key public policy issue in development impact fee studies is the identification of facility standards (step #2, above). Facility standards document a reasonable relationship between new development and the need for new facilities. Standards ensure that new development does not fund deficiencies associated with existing development.

Types of Facility Standards

There are three separate components of facility standards:

- ♦ *Demand standards* determine the amount of facilities required to accommodate growth, for example, park acres per thousand residents, square feet of library space per capita, or gallons of water per day. Demand standards may also reflect a level of service such as the vehicle volume-to-capacity (V/C) ratio used in traffic planning.
- ♦ *Design standards* determine how a facility should be designed to meet expected demand, for example, park improvement requirements and technology infrastructure for office space. Design standards are typically not explicitly evaluated as part of an impact fee analysis but can have a significant impact on the cost of facilities. Our approach incorporates the cost of planned facilities built to satisfy the District's facility design standards.
- ♦ *Cost standards* are an alternate method for determining the amount of facilities required to accommodate growth based on facility costs per unit of demand. *Cost standards* are useful when demand standards were not explicitly developed for the facility planning process. *Cost standards* also enable different types of facilities to be analyzed based on a single measure (cost or value) and are useful when different facilities are funded by a single fee program. Examples include facility costs per capita, cost per vehicle trip, or cost per gallon of water per day.

New Development Facility Needs and Costs

A number of approaches are used to identify facility needs and costs to serve new development. This is often a two-step process: (1) identify total facility needs, and (2) allocate to new development its fair share of those needs.

There are three common methods for determining new development’s fair share of planned facilities costs: the existing inventory method, the planned facilities method, and the system plan method. This study uses the existing inventory methodology to calculate impact fees for fire facilities. The formula used by the existing inventory method and the advantages and disadvantages of this approach are summarized below:

Existing Inventory Method

The existing inventory method allocates costs based on the ratio of existing facilities to demand from existing development as follows:

$$\frac{\text{Current Value of Existing Facilities}}{\text{Existing Development Demand}} = \$/\text{unit of demand}$$

Under this method new development will fund the expansion of facilities at the same standard currently serving existing development. By definition the existing inventory method results in no facility deficiencies attributable to existing development. This method is often used when a long-range plan for new facilities is not available. Only the initial facilities to be funded with fees are identified in the fee study. Future facilities to serve growth are identified through an annual capital improvement plan and budget process, possibly after completion of a new facility master plan.

Impact Fees for Accessory Dwelling Units

The California State Legislature recently amended requirements on local agencies for the imposition of development impact fees on accessory dwelling units (ADU) with Assembly Bill AB 68 in 2020. The amendment to California Government Code §65852.2(f)(2) stipulates that local agencies may not impose any impact fees on ADU less than 750 square feet. ADU greater than 750 square feet can be charged impact fees in proportion to the size of the primary dwelling unit.

Calculating Impact Fees for Accessory Dwelling Units

For ADUs greater than 750 square feet, impact fees can be charged as a percentage of the single family fire protection facilities impact fee. The formula is:

$$\frac{\text{ADU Square Feet}}{\text{Primary Residence Square Feet}} \times \text{Single Family Impact Fee} = \text{ADU Impact Fee}$$

In the case of an 800 square foot ADU and a 1,600 square foot primary residence, the fire protection facilities impact fees would be 50 percent (800 square feet / 1,600 square feet = 50%) of the fee calculated for the primary dwelling unit on the parcel.

Organization of the Report

This Chapter introduces the concept of impact fees and the methodology used to calculate the fee.

Chapter 2 is devoted to documenting the nexus analysis identifying the maximum justified development impact fees for fire protection facilities.

Chapter 3 describes how this report complies with the recently implemented requirements of AB602.

Chapter 4 details the procedures that the District and County must follow when implementing a development impact fee program. Impact fee program adoption procedures are found in *California Government Code Section 66016*.

The five statutory findings required for adoption of the proposed development impact fees in accordance with the *Mitigation Fee Act (codified in California Government Code Sections 66000 through 66025)* are summarized in Chapter 5.

2. Nexus Analysis

Growth projections are used as indicators of demand to determine facility needs and allocate those needs between existing and new development. This chapter explains the source for the growth projections used in this study based on a 2023 base year and a planning horizon of 2045.

Estimates of existing development and projections of future growth are critical assumptions used throughout this report. These estimates are used as follows:

- The estimate of existing development in 2023 is used as an indicator of existing facility demand and to determine existing facility standards.
- The estimate of total development at the 2045 planning horizon is used as an indicator of future demand to determine total facilities needed to accommodate growth.
- Estimates of growth from 2023 through 2045 are used to (1) allocate facility costs between new development and existing development, and (2) estimate total fee revenues.

The demand for public facilities is based on the service population, dwelling units or nonresidential development creating the need for the facilities.

Land Use Types

To ensure a reasonable relationship between each fee and the type of development paying the fee, the fee schedule distinguishes between different land use types. The land use types that impact fees have been calculated for are defined below.

- **Residential dwelling units:** All detached and attached residential dwellings.
- **Commercial:** All commercial, retail, educational, and hotel/motel development.
- **Office:** All general, professional, and medical office development.
- **Industrial:** All manufacturing and warehouse development.
- **Agricultural –** All agricultural building development.

Some developments may include more than one land use type, such as a mixed-use development with both residential and commercial uses. In those cases the facilities fee would be calculated separately for each land use type.

The District has the discretion to impose the development impact fee based on the specific aspects of a proposed development regardless of the zoning designation where the project will be located. Should the project be in an area that is not zoned as any of the above stated land use types, the guideline to use is the probable occupant density of the development, either residents per dwelling unit or workers per building square foot, to determine which fee will be charged. The fee imposed should be based on the land use type that most closely represents the probable occupant density of the development.

Existing and Future Development

The District serves homes, businesses and rural agricultural regions in its service area. Demand for the District's services and associated facilities is measured by its service population, or the number of residents and workers within its service area. Service population reasonably represents the need for fire facilities because people requesting medical assistance generate the

most calls for service. Structural fire suppression is the second most important mission of the fire department after the protection of life.

Table 1 provides estimates of the District's total service population in 2023 and 2045. 2023 is the most recent year for which demographic data for the District was available at the time of this study. The total service population is comprised of residents and employees working within the District.

Table 1: Growth Forecasts

	A	B	C	$D = A + (B \times C)$
	Residents	Workers	Worker Demand Factor ¹	Service Population
<i>Residents and Workers</i>				
Existing (2023) ²	32,773	3,160	1.00	35,933
New Development (2023-2045) ³	4,288	495	1.00	4,783
Total (2045)	37,061	3,655	1.00	40,716

¹ Workers are weighted at 1.0 of residents based on an analysis of calls for service within the District. Refer to Table A.1 for further detail.

² Existing residents from ESRI, 2023. Existing workers from US Census Bureau's OnTheMap application.

³ Future growth based on equivalent residents and workers calculated from growth in building square feet, estimated based using five year annual average from FY 2018-19 to FY 2022-23, projected to 2045.

Sources: ESRI Business Analyst; U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics; Appendix Table A.1, Willdan Financial Services.

The estimates of existing residents within the District were identified using ESRI Business Analyst, and are based on US Census Bureau data. Future residents are estimated based on an assumed increase of 232,500 square feet per year, allocated to residential and nonresidential land uses. The figure is based on the average building square feet built within the District over a five-year period. See **Appendix Table A.1** for annual building square feet growth data from FY 2018-19 to FY 2022-23.

Estimates of existing workers were estimated based on data from the US Census Bureau's OnTheMap application. Future workers are estimated using the same methodology described above to estimate growth in residents.

The use of a worker demand factor of 1.0 for workers in the District relative to residents is based on an analysis of one year of fire department incidents in the District, categorized by land use. Annual incidents at residential land uses were divided by the current residential population to yield an annual incidents-per-capita factor. Dividing annual incidents at nonresidential areas by annual employment in the District yielded a comparable per-capita factor. The ratio of the worker per capita factor to the resident per capita factor is the worker demand factor used in the analysis. See **Appendix Table A.2** for a detailed worker weighting analysis.

Using this weighting factor, the total existing service population for the District is estimated at about 35,933 as shown in Table 1. The projected 2045 service population is larger at 40,716. The increase in service population due to new development is approximately 4,783.

Occupant Densities

All fees in this report are calculated based on building square feet. Occupant density assumptions ensure a reasonable relationship between the size of a development project, the increase in service population associated with the project, and the amount of the fee.

Occupant densities (residents per dwelling unit, converted to building square feet or workers per building square foot) are the most appropriate characteristics to use for most impact fees. The fee imposed should be based on the land use type that most closely represents the probable occupant density of the development.

The average occupant density factors used in this report are shown in **Table 2**. The residential occupant density factor is derived from the U.S Census Bureau, 2021 American Community Survey (ACS) **Tables B25024** and **B25033** for Nevada County. **Table B25024** provides total housing units by land use designation. **Table B25033** documents the total population residing in occupied housing. Total residents are divided by total units to estimate average persons per dwelling unit within the entire County.

The nonresidential occupancy factors for are based on occupancy factors found in the *Employment Density Study Summary Report*, prepared for the Southern California Association of Governments by The Natelson Company. Though not specific to Nevada County, the Natelson study covered employment density over a wide array of land use and development types, making it reasonable to apply these factors to other areas.

Table 2: Occupancy Density Assumptions

<u>Residential Dwelling Unit</u>	1.90	Residents per dwelling unit
<u>Nonresidential</u>		
Commercial	1.69	Employees per 1,000 square feet
Office	1.61	Employees per 1,000 square feet
Industrial	0.88	Employees per 1,000 square feet
Agricultural ¹	0.03	Employees per 1,000 square feet

¹ Assumes floor-area-ratio of 0.25, and 0.34 employees per acre, per Natelson.

Sources: US Census, 2021 American Community Survey, Tables B25033 and B25024; The Natelson Company, Inc., Employment Density Study Summary Report, October 31, 2001; Willdan Financial Services.

Building Square Feet

Table 3 estimates the equivalent square footage for existing and future development based on the data in Table 1 and the occupancy density factors in Table 2. The increase in square footage is based on an average growth of 232,500 square feet per year, as identified in Appendix Table A.1. Square footage is allocated to residential and nonresidential land uses based on the current population proportions.

Table 3: Equivalent Square Feet

	Residential	Nonresidential	Total
<i>Equivalent Square Feet (1,000s)</i>			
Existing (2023) ¹	54,058	3,327	57,385
New Development (2023-2045) ²	4,877	470	5,348
Total (2045)	58,935	3,797	62,733

¹ Calculated based on data in Tables 1 and 2.

² Assumes 232,500 new building square feet per year, allocated to residential and nonresidential based on current population proportions.

Sources: Nevada County Consolidated Fire District; Tables 1 and 2, Willdan Financial Services.

Existing Fire Facilities

The District's inventory of existing fire facilities was used as the basis for calculating the District's facility standard. This standard is used to determine new development's fair share obligation for expanded facilities as growth occurs. The District's existing fire protection facilities described in this section currently serve the entire District.

Table 4 and Table 5 provide a detailed inventory of the District's stations, existing apparatus and special equipment. The estimated value of the District's inventory is based on unit cost assumptions. Unit costs reflected in Table 4 and Table 5 include the following:

- **Land cost per acre.** Estimated cost per acre based on comparable sales data since 2021 from CoStar. Excludes parcels larger than 20 acres in area.
- **Buildings.** Estimated replacement costs based on data from the District's prior impact fee study, adjusted for inflation to 2023 dollars.
- **Apparatus/Vehicles/Equipment.** Estimated replacement cost of apparatus, vehicles and equipment carried on apparatus provided by the District.

Table 4 highlights the District's existing inventory of land and buildings. The District is currently served by nine facilities located throughout the service area. The estimated replacement cost of these facilities is approximately \$16.2 million.

Table 4: Existing Fire Station Inventory

	Amount	Unit Cost	Total Cost
<u>Station No. 82 - 18969 Scotts Flat Road</u>			
Building	1,910 sq. ft.	\$ 435	\$ 830,850
Land	1.68 acres	331,600	<u>557,088</u>
Subtotal			\$ 1,387,938
<u>Station No. 84 - 640 Coyote Street</u>			
Building	8,764 sq. ft.	\$ 435	\$ 3,812,340
Land	4.94 acres	331,600	<u>1,638,104</u>
Subtotal			\$ 5,450,444
<u>Station No. 86 - 12337 Banner Lava Cap</u>			
Building	3,916 sq. ft.	\$ 435	\$ 1,703,460
Land	1.33 acres	331,600	<u>441,028</u>
Subtotal			\$ 2,144,488
<u>Station No. 88 - 14400 Golden Star Road</u>			
Building	4,851 sq. ft.	\$ 435	\$ 2,110,185
Land	2.52 acres	331,600	<u>835,632</u>
Subtotal			\$ 2,945,817
<u>Station No. 89 - 11833 Tammy Way</u>			
Building	3,920 sq. ft.	\$ 435	\$ 1,705,200
Land	0.36 acres	331,600	<u>119,376</u>
Subtotal			\$ 1,824,576
<u>Station No. 92 - 14811 McCourtney Road</u>			
Building	4,576 sq. ft.	\$ 435	\$ 1,990,560
Land	1.44 acres	331,600	<u>477,504</u>
Subtotal			\$ 2,468,064
Total - Land and Buildings			\$ 16,221,327

Note: Stations 81, 83 and 91 are excluded from the inventory because the District is planning to sell these facilities.

Source: Nevada County Consolidated Fire District; CoStar; Willdan Financial Services.

Table 5 displays the inventory and estimated value of existing apparatus and vehicle cost estimates including the fire fighting, emergency medical, and communications equipment needed to stock each vehicle. In total the District owns approximately \$9.7 million worth of fire protection vehicles, apparatus and equipment. Note that the facilities are divided between those that serve the entire District and those that are needed to serve areas of the District that lack fire hydrants. Water tenders and associated equipment are necessary to serve the non-hydrant areas.

Table 5: Existing Vehicle and Apparatus Inventory

Unit No.	Identifier	Year	Make	Model	Station	Replacement Cost
<i>District-wide Facilities</i>						
2016-101 - U	P-5121	2016	Ford	F-250	Admin.	\$ 80,000
2011-102 - R	Repair 5131	2011	Ford	F-250	Sta. 92	165,000
2006-103 - E	E-84	2006	Pierce	Saber	Sta. 84	1,100,000
2021-104 - E	E-88	2021	Pierce	Enforcer	Sta. 88	1,000,000
2000-105 - E	E-81	2000	Freightliner	FL70	Sta. 81	800,000
2001-106 - S	S-86	2001	Ford	F-550	Sta. 86	225,000
2009-107 - T	Fire Safety	2009	Scotty	FG-35BLCHFLT	Sta. 83	50,000
2015-108 - U	U-84	2015	Ford	F-250	Sta. 84	80,000
2008-109 - B	B-89	2008	Pierce	IHC 7400 4x4	Sta. 89	500,000
2018-110 - T	LAR Trailer	2018	Haulmark	PPT6X10DS2	Sta. 88	25,000
2016-111 - E	E-89	2016	Pierce	Arrow XT	Sta. 89	1,000,000
2009-112 - U	U-89	2009	Chevrolet	Tahoe	Sta. 89	65,000
2015-113 - T	Investigation	2015	Haulmark	TST6X12DT2	Sta. 82	10,000
2016-114 - U	C-5103	2016	Ford	F-250	Admin.	80,000
2018-115 - U	C-5100	2018	Ford	Interceptor	Admin.	45,000
2021-116 - S	UTV-84	2021	Polaris	Ranger	Sta. 84	25,000
2017-118 - U	B/C 5120	2017	Ford	Interceptor	Admin.	45,000
2017-119 - R	Repair 5130	2017	Ford	F-550	Sta. 92	145,000
2018-120 - E	E-86	2018	International	7300	Sta. 86	800,000
2019-121 - U	U-88	2019	Ford	F-250 4x4	Sta. 88	80,000
2020-122 - R	R-84	2020	Ford	F-550	Sta. 84	265,000
1996-123 - T	Trailer	1996	Homemade	Utility	Sta. 88	2,000
2020-124 - U	B/C	2020	Ford	F-250 4x4	Sta. 84	80,000
2021-125 - T	Trailer	2021	Big Tex	Utility	Sta. 82	6,000
2022-126-U	Prevention	2022	Ford	F-250	Admin.	45,000
2006-132 - E	E-87	2006	Pierce	Saber	Sta. 82	1,100,000
2006-140 - E	E-90	2006	Pierce	Saber	Sta. 89	1,100,000
2020-T6	OES 4610	2020	Ford F550	HME	Sta. 88	-
	201 MCI / Rehab		Haulmark	KD7X14WT2	Sta. 43	10,000
	202 HAZ-MAT Server		Haulmark	KD7X12WS2	Sta. 92	10,000
						12,000
Subtotal						\$ 8,950,000
<i>Non-Hydrant Area Facilities</i>						
1994-128 - WT	WT-88	1994	Kenworth		Sta. 88	\$ 500,000
2023-129 - WT	WT-84	2023	Rosenbauer	Freightliner	Sta. 84	310,000
Subtotal						\$ 810,000
Total - All Facilities						\$ 9,680,000

Source: Nevada County Consolidated Fire District.

Table 6 summarizes the total replacement cost of the existing fire facilities inventory, which includes the total value of facilities, vehicles and apparatus, and equipment. The total replacement cost of the fire facilities inventory is approximately \$26 million.

Table 6: Total Value of Existing Fire Protection Facilities Inventory

Category	Value
<i>District-Wide</i>	
Stations	\$ 16,221,327
Vehicles, Apparatus and Equipment	8,950,000
Subtotal - All Areas	\$ 25,171,327
<i>Non Hydrant Area Apparatus and Equipment</i>	\$ 810,000
Total	\$ 25,981,327

Sources: Tables 4 and 5.

Fire Facilities to Accommodate New Development

Preliminary planning for future fire facilities was also included in the analysis. The purpose of the preliminary facilities planning conducted for this study was to estimate the cost of future facility needs and to estimate if the projected fire impact fee revenues would adequately fund those needs. Presently, the District does not have a master facilities plan, but recognizes that station expansion and reconfiguration will be needed in the future. Should the District, at some time, create a master plan that identifies needed facilities and estimates costs that differ significantly from those estimated here, the impact fee analysis should be updated to reflect the facilities and estimated costs contained in the master plan.

Table 7 identifies the District's preliminary planned facilities. The District identified fire protection facilities that would be needed to accommodate the magnitude of new residential and commercial development represented by the development projections shown above in Table 1. In total, approximately \$11.9 million in planned fire facilities is identified in Table 7.

Note that the fee calculation is driven by the existing facility standards used to determine the cost per capita. The cost of the planned facilities below does not drive the fee calculation.

Table 7: Fire Protection Facilities Capital Improvement Plan

Item	Description	Cost
District-wide Facilities		
<u>Buildings</u>		
Station 82	Remodel	\$ 300,000
Station 84	Remodel back shop	-
Station 86	Relocate to Paye Site	4,800,000
Station 88	Remodel	200,000
Station 89	Remodel	200,000
Station 92	Remodel	100,000
	Construct new admin (5000 sf)	
New Administration Facility	/Training (1,500 sf) /Shop (5,000 sf) /storage (1,000 sf) facility	3,000,000
Subtotal		\$ 8,600,000
<u>Vehicles and Apparatus</u>		
Medium Rescue		\$ 1,800,000
Two (2) command vehicles		180,000
Boat		25,000
UTV		50,000
Snow Cat		370,000
Type III Engine		475,000
Subtotal		\$ 2,900,000
Total		\$ 11,500,000
Non-Hydrant Areas		
Water Tender – (350K)		\$ 350,000

Source: Nevada County Consolidated Fire District.

Fire Facility Standards

The fire facilities impact fees calculated in this report are based on an existing facilities standard approach. The existing standard approach calculates the level of investment in facilities needed to maintain the existing level of facilities within the District, as new development adds increases in demand for fire protection facilities. This per capita facility standard is calculated by dividing the total investment in exiting facilities, by the existing service population, and is displayed in **Table 8**. The existing standard is calculated for the entire District, and then separately calculated for non-hydrant service areas. Per the District, it is estimated that half of its service population is located in non-hydrant areas.

Table 8: Existing Facility Standards

<u>Districtwide</u>			
Value of Existing Facilities	[A]	\$	25,171,327
Existing Service Population	[B]		<u>35,933</u>
Facility Standard per Resident	[C = A / B]	\$	701
Facility Standard per Worker ¹	[D = C x 1.0]		701
<u>Non-Hydrant Surcharge</u>			
Value of Existing Facilities	[E]	\$	810,000
Existing Service Population	[F]		<u>17,967</u>
Facility Standard per Resident	[G = E / F]	\$	45
Facility Standard per Worker ¹	[H = G x 1.0]		45

¹ Based on a per capita demand factor of 1.0 per worker relative to a resident.

Sources: Tables 1 and 5; Willdan Financial Services.

Projected Impact Fee Revenue

Table 9 estimates the fee revenue generated through 2045 and compares that figure to the total cost of planned facilities identified in Table 7. In total, the impact fee is estimated to generate approximately \$3.5 million through 2045. The bottom line of Table 9 shows that to complete future facilities as currently planned there is a need for \$8.4 million in revenue from non-fee funding sources. This non-fee funding is necessary to complete the planned facilities because the planned facilities represent an increase in facility standards compared to the existing facility standard. However, so long as the District spends the collected fee revenue on capacity expanding facilities to serve new development, it will have spent the fee revenue appropriately.

Table 9: Projected Fire Protection Facilities Impact Fee Revenue

Total Cost of Planned Facilities	[A]	\$ 11,850,000
Facilities Value per Capita - Districtwide	[B]	\$ 701
Facilities Value per Capita - Non-Hydrant areas	[C]	45
Service Population Growth - Districtwide (2023 - 2045)	[D]	<u>4,783</u>
Projected Fire Facilities Impact Fee Revenue	[E = B x D]	\$ 3,352,900
Service Population Growth - Non-Hydrant (2023 - 2045)	[F]	<u>2,392</u>
Projected Fire Facilities Impact Fee Revenue	[G = C x F]	\$ 107,618
Total Projected Fee Revenue	[H = E + G]	\$ 3,460,518
Non-Impact Fee Revenue Needed	I = A - H	\$ 8,389,483

Sources: Tables 1, 7 and 8; Willdan Financial Services.

Alternative Funding Sources

Non-fee funding will be required to fully fund the planned facilities. The District recognizes that non-fee revenues will be needed to fund a portion of the planned facility costs. If the non-fee funding is not secured by the end of the planning horizon, the District can still use its impact fee revenue to fund facilities to serve new development, but will not be able to fully fund all of the planned facilities identified in Table 7.

Any funding source other than impact fees can be used to fund the alternative revenue requirement. Potential sources of revenue include, but are not limited to, existing or new general fund revenues, existing or new taxes, special assessments, grants and donations. Any new or increased special tax would require two-thirds voter approval. Any new or increased assessment would require a majority property owner approval. Any new or increased property-related charge or fee would require majority voter approval.

Fee Schedule

Table 10a shows the maximum justified District-wide fire protection facilities fee schedule. Development occurring in areas of the District that are not served by fire hydrants will also pay the non-hydrant area surcharge, found in **Table 10b**. In each table, the cost per capita identified in **Error! Reference source not found.** is converted to a fee per unit of new development based on dwelling unit and employment densities (persons per dwelling unit or employees per 1,000 square feet of nonresidential building space) from Table 2. For residential development, the cost per dwelling unit is then divided by the average dwelling unit size within the District, to determine the fee per square foot.

The total fee includes a two percent (2%) percent administrative charge to fund costs that include: a standard overhead charge applied for legal, accounting, and administrative support, and fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

In Willdan’s experience with impact fee programs, two percent of the base fee adequately covers the cost of fee program administration. The administrative charge is part of the cost of implementing the fee program and constructing the planned facilities. It should be reviewed and adjusted during comprehensive impact fee updates to ensure that revenue generated from the charge sufficiently covers, but does not exceed, the administrative costs associated with the fee program.

Table 10a: Maximum Justified Fire Protection Facilities Impact Fee Schedule

Land Use	A	B	C = A x B	D = C x 0.02	E = C + D	F = E / 2,161 or 1,000
	Cost Per Capita	Density	Base Fee ¹	Admin Charge ^{1, 2}	Total Fee ¹	Fee per Sq. Ft. ³
Residential Dwelling Unit	\$ 701	1.90	\$ 1,332	\$ 27	\$ 1,359	\$ 0.63
Nonresidential						
Commercial	\$ 701	1.69	\$ 1,185	\$ 24	\$ 1,209	\$ 1.21
Office	701	1.61	1,129	23	1,152	1.15
Industrial	701	0.88	617	12	629	0.63
Agricultural	701	0.03	22	-	22	0.02

¹ Persons per dwelling unit or per 1,000 square feet of nonresidential.

² Administrative charge of 2.0 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

³ The average square footage per new construction residential unit finalized from FY 2019-19 to FY 2023-23 is 2,161 square feet based on County permit records.

Sources: Tables 2 and 7; Nevada County Consolidated Fire District; Willdan Financial Services.

Table 10b: Fire Protection Facilities Fee - Existing Standard - Non-Hydrant Area Surcharge

Land Use	A	B	C = A x B	D = C x 0.02	E = C + D	F = E / 2,161 or 1,000	
	Cost Per Capita	Density	Base Fee ¹	Admin Charge ^{1, 2}	Total Fee ¹	Fee per Sq. Ft. ³	
Residential Dwelling Unit	\$ 45	1.90	\$ 86	\$ 2	\$ 88	\$ 0.04	
Nonresidential							
Commercial	\$ 45	1.69	\$ 76	\$ 2	\$ 78	\$ 0.08	
Office	45	1.61	72	1	73	0.07	
Industrial	45	0.88	40	1	41	0.04	
Agricultural	45	0.03	1	-	1	-	

¹ Persons per dwelling unit or per 1,000 square feet of nonresidential.

² Administrative charge of 2.0 percent for (1) legal, accounting, and other administrative support and (2) impact fee program administrative costs including revenue collection, revenue and cost accounting, mandated public reporting, and fee justification analyses.

³ The average square footage per new construction residential unit finalized from FY 2019-19 to FY 2023-23 is 2,161 square feet based on County permit records.

Sources: Tables 2 and 7; Nevada County Consolidated Fire District; Willdan Financial Services.

3. AB 602 Requirements

On January 1, 2022, new requirements went into effect for California jurisdictions implementing impact fees. Among other changes, AB 602 added Section 66016.5 to the Government Code, which set guidelines for impact fee nexus studies. Three key requirements from that section which concern the nexus study are reproduced here:

66016.5. (a) (2) When applicable, the nexus study shall identify the existing level of service for each public facility, identify the proposed new level of service, and include an explanation of why the new level of service is appropriate.

66016.5. (a) (4) If a nexus study supports the increase of an existing fee, the local agency shall review the assumptions of the nexus study supporting the original fee and evaluate the amount of fees collected under the original fee.

66016.5. (a) (5) A nexus study adopted after July 1, 2022, shall calculate a fee imposed on a housing development project proportionately to the square footage of proposed units of the development. A local agency that imposes a fee proportionately to the square footage of the proposed units of the development shall be deemed to have used a valid method to establish a reasonable relationship between the fee charged and the burden posed by the development.

66016.5. (a) (6) Large jurisdictions shall adopt a capital improvement plan as a part of the nexus study.

Compliance with AB 602

The following sections describe this study's compliance with the new requirements of AB 602.

66016.5. (a) (2) - Level of Service

The fees calculated in this study use the existing standard methodology which assumes no increases in the currently provided level of service. The fees are calculated such that new development funds facilities at the existing level of service. The existing level service in terms of the existing facility cost per capita is shown in Table 8.

66016.5. (a) (4) – Review of Original Fee Assumptions

Willdan both authored and reviewed the District's 2016 Fire Facilities Impact Fee Study and with input from District staff determined that the analysis should be revised. The primary reason for the update is to account for increased facilities costs since 2016, and to adjust the land use assumptions based on the latest growth trends in the District.

Table 11 displays an accounting of fee revenue collected from FY 2018-19 to FY 2022-23

Table 11: Historical Fee Revenue Collections

Fiscal Year	Fire Facilities Impact Fee Revenue Collected	
FY 2018-19	\$	111,188
FY 2019-20		88,398
FY 2020-21		117,640
FY 2021-22		81,559
FY 2022-23		<u>116,430</u>
Five-Year Average	\$	103,043

Source: Nevada County Consolidated Fire District.

66016.5. (a) (5) – Residential Fees per Square Foot

Fees for residential land uses are calculated per square foot and comply with AB 602.

66016.5. (a) (6) – Capital Improvement Plan

The population of Nevada County is less than 250,000 residents, so the capital improvement plan requirement does not apply to this nexus analysis. However, a list of planned facilities that may be funded with impact fee revenue is included above in Table 7 .

4. Implementation

Impact Fee Program Adoption Process

Impact fee program adoption procedures are found in the California Government Code section 66016. Adoption of an impact fee program requires the District to follow certain procedures including holding a public meeting. Fourteen days mailed public notice is required for those registering for such notification. Per AB602, this impact fee nexus study must be adopted by the Board of Supervisors with 30 days' notice before the public hearing. Legal counsel can inform the District of any other procedural requirements and provide advice regarding adoption of an enabling ordinance and/or a resolution. After adoption, there is a mandatory 60-day waiting period before the fees go into effect. This procedure must also be followed for fee increases.

Inflation Adjustment

Appropriate inflation indexes should be identified in a fee ordinance including an annual inflation adjustment to the fee schedule. The fees can be adjusted based on the District's recent capital project experience or can be adjusted based on any reputable construction cost index, such as the California Construction Cost Index (CCCI). Inflationary adjustments to the development impact fee schedule require adoption by the County Board of Supervisors.

Fee Accounting

The District should deposit fire protection impact fee revenues into a restricted account. Fee revenue can only be spent on capacity expanding fire protection facilities. Fee revenue cannot be spent on operations and maintenance costs.

Programming Revenues and Projects with the CIP

The District should integrate the fire protection facilities CIP from this study into its Districtwide CIP. That document should program fee revenue to specific projects. The use of the CIP in this manner documents a reasonable relationship between new development and the use of those revenues. Fee revenues can legitimately be used to fund system planning to further identify needed facilities.

The District may decide to alter the scope of the planned projects or to substitute new projects. This is acceptable if the modified or new projects continue to be for facilities necessary to serve the needs of new development. If the total cost of facilities varies from the total cost used as a basis for the fees, the District should consider revising the fees accordingly.

Fees collected must be spent or allocated to specific projects within five years. In compliance with the requirements of the Act, the District should allocate existing fund balances and projected fee revenues to specific projects in the CIP accordingly within the five-year time period. Note that the District can hold funds in a project account for longer than five years if necessary to collect sufficient monies to complete a project.

Reporting Requirements

The District will comply with the annual and five-year reporting requirements of the *Mitigation Fee Act*. **Table 12** summarizes the annual and five-year reporting requirements identified in the *Mitigation Fee Act*.

Table 12: Mitigation Fee Act - Annual and Five-year Administrative Requirements

CA Gov't Code	Timing	Reporting Requirements ¹	Recommended Fee Adjustment
66001.(d)	The fifth fiscal year following the first deposit into the account or fund, and every five years thereafter	(A) Identify the purpose to which the fee is to be put. (B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged. (C) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements. (D) Designate the approximate dates on which supplemental funding is expected to be deposited into the appropriate account or fund.	Comprehensive Update
66006. (b)	Within 180 days after the last day of each fiscal year	(A) A brief description of the type of fee in the account or fund. (B) The amount of the fee. (C) The beginning and ending balance of the account or fund. (D) The amount of the fees collected and the interest earned. (E) An identification of each public improvement on which fees were expended including share funded by fees. (F) An identification of an approximate date by which the construction of the public improvement will commence. (G) A description of any potential interfund transfers. (H) The amount of refunds made (if any).	Inflationary Adjustment

¹ Edited for brevity. Refer to the government code for full description.

Sources: California Government Code §6601 and §6606.

5. Mitigation Fee Findings

To guide the widespread imposition of development impact fees, the State Legislature adopted the *Mitigation Fee Act* (the *Act*) with Assembly Bill 1600 in 1988 and subsequent amendments. The *Act* is contained in *California Government Code* Section 66000 *et seq.* and establishes requirements for the imposition and administration of impact fee programs. The *Act* became law in January 1988 and requires local governments to document the five findings explained in the sections below when adopting an impact fee. For the fire facilities impact fee to be adopted by the County of Nevada (County) on behalf of the Nevada County Consolidated Fire District, the findings are summarized here and supported in detail by the report that follows. All statutory references are to the *Act*.

Purpose of Fee

For the first finding the District must:

Identify the purpose of the fee. (§66001(a)(1))

The purpose of the Nevada County Consolidated Fire District fire facilities impact fee is to provide a funding source from new development for capital improvements to serve that development. The fee advances a legitimate interest of the District and County by assuring that new development within the County is provided with adequate fire protection facilities and services.

Use of Fee Revenues

For the second finding the District must:

Identify the use to which the fee is to be put. If the use is financing public facilities, the facilities shall be identified. That identification may, but need not, be made by reference to a capital improvement plan as specified in Section 65403 or 66002, may be made in applicable general or specific plan requirements, or may be made in other public documents that identify the public facilities for which the fee is charged. (§66001(a)(2))

The fire facilities impact fee will fund expanded facilities to serve new development. All planned facilities will be located within the Nevada County Consolidated Fire District boundaries. Fee revenue may be used to fund:

- Land for fire station and other related structures;
- Expanded capacity of fire stations including furniture and other equipment;
- Fire apparatus including equipped engines and other vehicles;
- Medical response, hazardous materials, training, and other specialized fire fighting equipment.
- Potential financing costs associated with the above.

Planned fire facilities are preliminarily identified in this report. Additional planning may be provided in the District's capital improvement plan and annual budgets. This report provides a preliminary description and cost estimate for planned facilities, though facility needs may change overtime as new information becomes available. Other planning documents may provide additional details and proposed timing for construction/acquisition of the facility.

Benefit Relationship

For the third finding the District must:

Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed. (§66001(a)(3))

The District will restrict fee revenues to the acquisition of land, construction of public buildings, and the purchase of related equipment, furnishings, vehicles, and services that will serve new development and the additional residents and workers associated with that new development as part of a district-wide network of fire protection facilities and services. Thus, there is a reasonable relationship between the use of fee revenues and the residential and nonresidential types of new development that will pay the fee.

Burden Relationship

For the fourth finding the District must:

Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed. (§66001(a)(4))

Service population and building space provide an indicator of the demand for the facilities needed to accommodate growth. Service population is calculated based on increases in residents and building square footage associated with residential development and employment associated with nonresidential development. To calculate a single per capita standard, one worker is weighted less than one resident based on an analysis of the relative demand for fire facilities by land use type.

The need for the fee is based on the facility standards identified in this report and the growth in district-wide service population projected through 2045. Facilities standards represent the level of service that the District plans to provide its residents and businesses in 2045. Standards are based on the District's total existing and planned facilities allocated across the District's total service population in 2045.

See the *Fire Facilities Service Population* section, for a description of how service population and growth projections are calculated. Facility standards are described in the *Fire Facility Standards* section.

Proportionality

For the fifth finding the District must:

Determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed. (§66001(b))

This reasonable relationship between the fire facility impact fee for a specific development project and the cost of the facilities attributable to that project is based on the estimated size of the service population that the project will accommodate. The total fee for a specific project is based on its size as measured by dwelling units or building square feet. The fee schedule converts the estimated service population that a development project will accommodate into a fee based on the size of the project. Larger projects of a certain land use type will have a higher service population and pay a higher fee than smaller projects of the same land use type. Thus, the fee schedule ensures a reasonable relationship between the public facility fee for a specific development project and the cost of the facilities attributable to that project.

See the *Fee Schedule* section for a description of how service population is determined for different types of land uses. The *Fee Schedule* section also presents the fire facilities impact fee schedule.

Appendix

Appendix Table A.1: Square Feet of Building Space Built within District - Five Year

Fiscal Year	Square Feet Added
22-23	237,921
21-22	190,706
20-21	245,220
19-20	197,284
18-19	291,240
Five-Year Average, per Year	232,500
Projected Square Feet of New Construction - 2023 to 2045:	5,347,500

Source: Nevada County Consolidated Fire District, 2023; Willdan Financial Services.

Appendix Table A.2: Worker Weighting Factor

Category	Incidents	Population or Employees	Calls per Capita
Residential	2,098	32,773	0.06
Nonresidential	202	3,160	0.06
Other	971		
Worker Weighting Factor ¹			1.00

¹ Nonresidential calls per capita / residential calls per capita.

Sources: Nevada County Consolidated Fire District; Willdan Financial Services.

Nevada County Consolidated Fire District

Fire Facilities

Development Impact Fee Nexus Study Update

August 17, 2023



What is a Development Impact Fee?

One-time charge



Imposed at building permit stage



Imposed on all development projects within a defined geographic area



Funds facilities to serve new development



Mitigation Fee Act Findings (Govt. Code §66001)

- Key findings
 - **Need**: Development \approx Need for facilities
 - **Benefit**: Development \approx Use of revenue
 - **Rough proportionality**: Fee amount \approx development's share of facility costs
- Other findings
 - Purpose of fee
 - Use of fee revenue

Impact Fees – Basic Methodology

1. Estimate existing development and future growth
2. Identify facility standards
3. Determine facility needs and costs
4. Allocate cost share to accommodate growth
5. Identify alternative funding needs
6. Calculate fee by allocating costs per unit of development

Demand for Fire Facilities

- Base year estimates from ESRI
- Worker demand factor calculated based on District call data, by land use
- Projection to 2045 based on average annual growth rate from FY2018-19 to FY2022-23

Nevada County Consolidated Fire District Service Population

	A	B	C	$D = A + (B \times C)$
	Residents	Workers	Worker Demand Factor ¹	Service Population
<i><u>Residents and Workers</u></i>				
Existing (2023) ²	32,773	3,160	1.00	35,933
New Development (2023-2045) ³	4,288	495	1.00	4,783
Total (2045)	37,061	3,655	1.00	40,716

¹ Workers are weighted at 1.0 of residents based on an analysis of calls for service within the District. Refer to Table A.1 for further detail.

² Existing residents from ESRI, 2023. Existing workers from US Census Bureau's OnTheMap application.

³ Future growth based on equivalent residents and workers calculated from growth in building square feet, estimated based using five year annual average from FY 2018-19 to FY 2022-23, projected to 2045.

Sources: ESRI Business Analyst; U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics; Appendix Table A.1, Willdan Financial Services.

Existing Facility Standard

Estimated Total Value of Existing Inventory

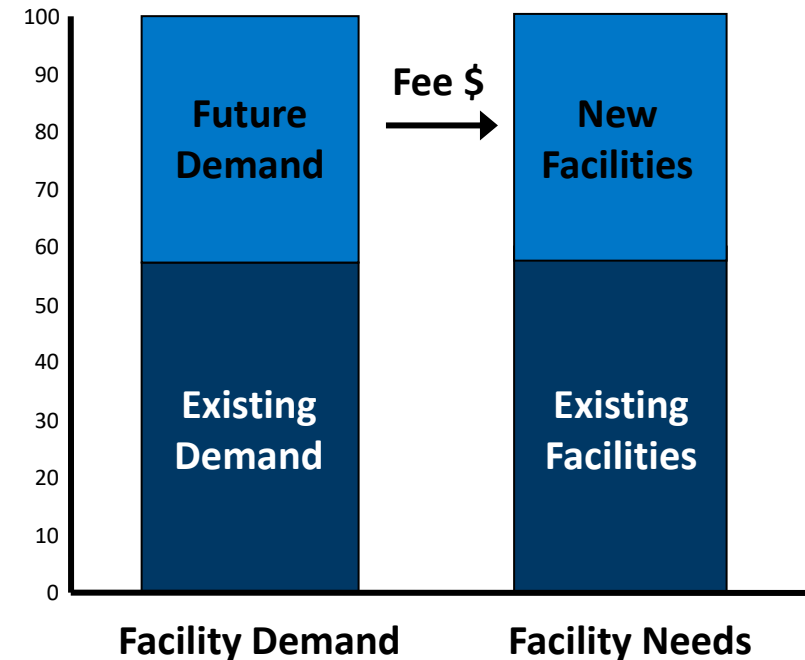
Category	Value
<i>District-Wide</i>	
Stations	\$ 16,221,327
Vehicles, Apparatus and Equipment	8,950,000
Subtotal - All Areas	\$ 25,171,327
<i>Non Hydrant Area Apparatus and Equipment</i>	\$ 810,000
Total	\$ 25,981,327

Fire Protection Facilities Existing Standard

<i>Districtwide</i>			
Value of Existing Facilities	[A]	\$	25,171,327
Existing Service Population	[B]		35,933
Facility Standard per Resident	[C = A / B]	\$	701
Facility Standard per Worker ¹	[D = C x 1.0]		701
<i>Non-Hydrant Surcharge</i>			
Value of Existing Facilities	[E]	\$	810,000
Existing Service Population	[F]		17,967
Facility Standard per Resident	[G = E / F]	\$	45
Facility Standard per Worker ¹	[H = G x 1.0]		45

¹ Based on a per capita demand factor of 1.0 per worker relative to a resident.

Existing Inventory Method



Preliminary Planned Facilities

Planned Facilities		
Item	Description	Cost
District-wide Facilities		
<u>Buildings</u>		
Station 82	Remodel	\$ 300,000
Station 84	Remodel back shop	-
Station 86	Relocate to Paye Site	4,800,000
Station 88	Remodel	200,000
Station 89	Remodel	200,000
Station 92	Remodel	100,000
	Construct new admin (5000 sf)	
New Administration Facility	/Training (1,500 sf) /Shop (5,000 sf) /storage (1,000 sf) facility	<u>3,000,000</u>
Subtotal		\$ 8,600,000
<u>Vehicles and Apparatus</u>		
	Medium Rescue	\$ 1,800,000
	Two (2) command vehicles	180,000
	Boat	25,000
	UTV	50,000
	Snow Cat	370,000
	Type III Engine	<u>475,000</u>
Subtotal		\$ 2,900,000
Total		\$ 11,500,000
Non-Hydrant Areas		
	Water Tender – (350K)	\$ 350,000

Maximum Justified Impact Fee Schedule

Maximum Justified Fee Schedule vs. Current Fee Schedule

	Maximum Justified		Current		Change	
	Districtwide	Non-Hydrant	Districtwide	Non-Hydrant	Districtwide	Non-Hydrant
	Fee per Sq.	Area	Fee per Sq.	Area	Fee per Sq.	Area
	Ft.	Surcharge	Ft.	Surcharge	Ft.	Surcharge
		per Sq. Ft.		per Sq. Ft.		per Sq. Ft.
<i>Residential Dwelling Unit</i>	\$ 0.63	\$ 0.04	\$ 0.45	\$ 0.02	\$ 0.18	\$ 0.02
<i>Nonresidential</i>						
Commercial	\$ 1.21	\$ 0.08	\$ 0.90	\$ 0.06	\$ 0.31	\$ 0.02
Office	1.15	0.07	0.85	0.06	0.30	0.01
Industrial	0.63	0.04	0.47	0.04	0.16	-
Agricultural	0.02	-	0.01	-	0.01	-



Questions



Nevada County Consolidated Fire District

Resolution 23-22

2012 Special Tax Fund Transfer

WHEREAS, the 2012 Special Tax was passed by voters to provide additional operating funds to Nevada County Consolidated Fire District (NCCFD), and

WHEREAS, the tax measure contained the stipulation it would be established as a separate fund in the Nevada County treasury, and

WHEREAS, Nevada County has provided the June 2023 installment of this tax, and has a fund balance of \$67,084.00 as of the writing of this resolution, and

WHEREAS, the Nevada County Auditor-Controller requires the NCCFD Board of Directors to authorize and approve the transfer from the special fund to operating funds.

NOW, THEREFORE, BE IT RESOLVED that the NCCFD Board of Directors, by adoption of this resolution, approves the transfer of \$57,084.00 from the 2012 Special Tax Fund (6734) to operating funds (6722) to cover operating expenses.

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 17th day of August, 2023 by the following roll call:

Ayes:
Noes:
Absent:
Abstain:

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

Attest:

Tricia Bush, 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 • www.nccfire.com

RESOLUTION NO. 23-23

RESOLUTION APPROVING THE DEPARTMENT OF FORESTRY AND FIRE PROTECTION AGREEMENT #7GF23316 FOR SERVICES FROM THE DATE OF THIS LAST SIGNATORY ON PAGE 1 OF THE AGREEMENT TO JUNE 30, 2024 UNDER THE VOLUNTEER FIRE ASSISTANCE PROGRAM OF THE INFRASTRUCTURE INVESTMENT AND JOBS ACT OF 2021.

NOW THEREFORE, BE IT RESOLVED the Board of Directors of the Nevada County Consolidated Fire District, that said Board does hereby approve the Agreement with the California Department of Forestry and Fire Protection dated as the last signatory date on Page 1 of the Agreement, and any amendments thereto. This Agreement provides for an award, during the term of this Agreement, under the Volunteer Fire Assistance Program of the Infrastructure Investment and Jobs Act of 2021 during the State Fiscal Year 2023-24 up to and no more than the amount of \$19,834.96.

BE IT FURTHER RESOLVED Division Chief Patrick Sullivan be and hereby is authorized to sign and execute said Agreement and any amendments on behalf of the Nevada County Consolidated Fire District.

The foregoing resolution was duly passed and adopted by the Nevada County Consolidated Fire District at a regular meeting thereof, held on the 17th day of August, 2023, by the following vote:

Ayes:
Noes:
Absent:
Abstain:

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

Patricia Nelson, Vice President of the Board

Resolution 23-23
August 17, 2023

-----CERTIFICATION OF RESOLUTION-----

ATTEST:

I, Tricia Bush, Clerk of the Nevada County Consolidated Fire District,
County of Nevada, California do hereby certify that this is a true and correct copy of the original
Resolution Number R23-23.

WITNESS MY HAND OR THE SEAL OF THE Nevada County Consolidated Fire District, on
this 17th day of August, 2023.

Signature

Administrative Services Assistant/Board Secretary, Nevada County Consolidated Fire District
Title and Name of Local Agency

**State of California
Department of Forestry and Fire Protection (CAL FIRE)
Cooperative Fire Protection
GRANT AGREEMENT**

APPLICANT:

PROJECT TITLE: Volunteer Fire Assistance

GRANT AGREEMENT: 7GF23316

PROJECT PERFORMANCE PERIOD is from date upon approval through June 30, 2024.

Under the terms and conditions of this Grant Agreement, the applicant agrees to complete the project as described in the project description, and the State of California, acting through the Department of Forestry & Fire Protection, agrees to fund the project up to the total state grant amount indicated.

PROJECT DESCRIPTION: Cost-share funds awarded to provide assistance to rural areas in upgrading their capability to organize, train, and equip local forces for fire protection.

Total State Grant not to exceed \$ 9,917.48 (or project costs, whichever is less).

**The Special and General Provisions attached are made a part of and incorporated into this Grant Agreement.*

**STATE OF CALIFORNIA
DEPARTMENT OF FORESTRY
AND FIRE PROTECTION**

Applicant	
By	By
Signature of Authorized Representative	
Title	Title: David Scheurich Staff Chief, Cooperative Fire Programs
Date	Date

CERTIFICATION OF FUNDING

GRANT AGREEMENT NUMBER	PO ID	SUPPLIER ID
FUND 0001	FUND NAME General Fund	
PROJECT ID 354023DG2012171	ACTIVITY ID SUBGNT	AMOUNT OF ESTIMATE FUNDING \$ 9,917.48
GL UNIT 3540	BUD REF 001	CHAPTER 12
PROGRAM NUMBER 9999000FED	ENY 2023	ADJ. INCREASING ENCUMBRANCE \$ 0.00
ACCOUNT 5340580	ALT ACCOUNT 5340580002	ADJ. DECREASING ENCUMBRANCE \$ 0.00
REPORTING STRUCTURE 35409206	SERVICE LOCATION 92749	UNENCUMBERED BALANCE \$ 9,917.48

I hereby certify upon my personal knowledge that budgeted funds are available for this encumbrance.

Signature of CAL FIRE Accounting Officer	Date
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**VOLUNTEER FIRE ASSISTANCE PROGRAM
TERMS AND CONDITIONS**

DEPARTMENT OF FORESTRY AND FIRE PROTECTION

STATE OF CALIFORNIA
Natural Resources Agency

Agreement for the Volunteer Fire Assistance Program of the
Cooperative Forestry Assistance Act of 1978

THIS AGREEMENT, made and entered between the STATE of California, acting through the Director of the Department of Forestry and Fire Protection hereinafter called "STATE", and _____ hereinafter called "LOCAL AGENCY", covenants as follows:

RECITALS:

1. STATE has been approved as a passthrough agent of the United States Department of Agriculture, (USDA), Forest Service for the purpose of administering the Volunteer Fire Assistance program in California, hereinafter referred to as VFA, authorized by the Cooperative Forestry Assistant Act of 1978 (PL 95-313, 92 Stat, 365, 16 U.S.C. 2106 as amended).
2. This is a subaward under the 2023 Volunteer Fire Assistance Grant #23-DG-11052012-171 awarded to STATE by the Forest Service on August 3, 2023. The Federal Assistance Listing for the award is 10.698, Cooperative Fire Program. This subaward is funded solely with Federal funds and is subject to the Office of Management and Budget (OMB) guidance in subparts A through F of 2 CFR Part 200, as adopted and supplemented by the USDA in 2 CFR Part 400, and under certain terms and conditions to LOCAL AGENCY to assist LOCAL AGENCY to upgrade its fire protection capability.
3. LOCAL AGENCY desires to participate in said VFA and agrees to the terms and conditions specified in the Procedural Guide for Volunteer Fire Assistance Program 2023.

NOW THEREFORE, it is mutually agreed between the parties as follows:

4. **APPROVAL: This Agreement is of no force or effect until signed by both parties and approved by the Department of General Services, if required. LOCAL AGENCY may not commence performance until such approval has been obtained.**
5. **INCORPORATION: The Procedural Guide for Volunteer Fire Assistance Program 2023, submitted Application for Funding and associated Grant Assurances are hereby incorporated by reference as part of the Grant Agreement.**
6. **TIMELINESS: Time is of the essence in this Agreement.**
7. **FORFEITURE OF AWARD: LOCAL AGENCY must return this Agreement and required resolution properly signed and executed to STATE at the email address specified in paragraph 12, with a timestamp no later than December 1, 2023 or LOCAL AGENCY will forfeit the funds.**

8. GRANT AND BUDGET CONTINGENCY CLAUSE: It is mutually understood between the parties that this **Agreement** may have been written for the mutual benefit of both parties before ascertaining the availability of congressional appropriation of funds, to avoid program and fiscal delays that would occur if the **Agreement** were executed after that determination was made.

This **Agreement** is valid and enforceable only if sufficient funds are made available to the STATE by the United States Government for the **State Fiscal Year 2023** for the purpose of this program. In addition, this **Agreement** is subject to any additional restrictions, limitations, or conditions enacted by the Congress or to any statute enacted by the Congress that may affect the provisions, terms, or funding of this **Agreement** in any manner.

The parties mutually agree that if the Congress does not appropriate sufficient funds for the program, this **Agreement** shall be amended to reflect any reduction in funds.

The STATE has the option to invalidate the **Agreement** under the 30-day cancellation clause or to amend the **Agreement** to reflect any reduction in funds.

9. REIMBURSEMENT: STATE will reimburse LOCAL AGENCY, from funds made available to STATE by the Federal Government, an amount not to exceed **\$9,917.48** on a 50/50 matching funds basis, for the performance of specific projects and/or purchase of specific items identified in Proposed Project, Application for Funding, attached hereto. **Reimbursement will be only for those projects accomplished and/or items purchased between THE LAST SIGNATORY DATE ON PAGE 1 and JUNE 30, 2024.** This sum is the sole and maximum payment that STATE will make pursuant to this Agreement. **LOCAL AGENCY must bill STATE at the e-mail address specified in paragraph 12, with a timestamp no later than September 1, 2024 in order to receive the funds.** The bill submitted by LOCAL AGENCY must clearly delineate the projects performed and/or items purchased. A vendor's invoice and proof of payment to vendor(s) must be included for items purchased.
10. LIMITATIONS: Expenditure of the funds distributed by STATE herein is subject to the same limitations as placed by the VFA, upon expenditure of United States Government Funds. Pursuant to 2CFR200.313 Equipment, subject to the obligations and conditions set forth in that section; title to any equipment and supplies acquired under this **Agreement** vests with the LOCAL AGENCY. For any equipment items over \$5,000, the federal government may retain a vested interest in accordance with paragraph 17 below.
11. MATCHING FUNDS: Any and all funds paid to LOCAL AGENCY under the terms of this **Agreement**, hereinafter referred to as "VFA Funds", shall be matched by LOCAL AGENCY on a dollar-for-dollar basis, for each project listed on attachment(s) hereto identified as "Proposed Project". No amount of unpaid "contributed" or "volunteer" labor or services shall be used or consigned in calculating the matching amount "actually spent" by LOCAL AGENCY.

LOCAL AGENCY shall not use VFA Funds as matching funds for other federal grants, including Department of Interior (USDI) Rural Fire Assistance grants, nor use funds from other federal grants, including USDI Rural Fire Assistance grants, as matching funds for VFA Funds.

- 12. ADDRESSES: The mailing addresses of the parties hereto under the terms of the Agreement are:

LOCAL AGENCY: _____

Attention: _____
Telephone Number(s): _____
E-mail _____

STATE: **Department of Forestry and Fire Protection**
 Grants Management Unit, Attn: Megan Esfandiary
 P. O. Box 944246
 Sacramento, California 94244-2460
 PHONE: (916) 894-9845
 E-MAIL: Megan.Esfandiary@fire.ca.gov

- 13. PURPOSE: Any project to be funded hereunder must be intended to specifically assist LOCAL AGENCY to organize, train, and/or equip local firefighting forces in the aforementioned rural area and community to prevent or suppress fires which threaten life, resources, and/or improvements within the area of operation of LOCAL AGENCY. Project funds are not to be used for research and development.
- 14. COMBINING: In the event funds are paid for two or more separate, but closely related projects, the 50/50 cost-sharing formula will be applied to the total cost of such combined projects.
- 15. OVERRUNS: In the event that the total cost of a funded project exceeds the estimate of costs upon which this Agreement is made, LOCAL AGENCY may request additional funds to cover the **Agreement** share of the amount exceeded. However, there is no assurance that any such funds are, or may be, available for reimbursement. Any increase in funding will require an amendment.
- 16. UNDERRUNS: In the event that the total cost of a funded project is less than the estimate of costs upon which this **Agreement** is made, LOCAL AGENCY may request that additional eligible projects/items be approved by STATE for **Agreement** funding. However, there is no assurance that any such approval will be funded. Approval of additional projects/items, not listed on the Proposed Project application, made by STATE, will be in writing and will require an amendment.
- 17. FEDERAL INTEREST IN EQUIPMENT: The Federal Government has a vested interest in any item purchased with VFA funding in excess of \$5,000 regardless of the length of this **Agreement**, until such time as the fair market value is less than \$5,000. The VFA percentage used to purchase the equipment will be applied to the sale price and recovered for the Government during the sale. This percentage will remain the same even following depreciation. The Federal Government may not have to be reimbursed if the disposal sale amounts to a fair market value of less than \$5,000. LOCAL AGENCY will notify STATE of the disposal of such items.

18. EQUIPMENT INVENTORY: Any single item purchased in excess of \$5,000 will be assigned an VFA Property Number by the STATE. LOCAL AGENCY shall forward a copy of the purchase documents listing the item, brand, model, serial number, any LOCAL AGENCY property number assigned, and a LOCAL AGENCY contact and return address to STATE at the address specified in paragraph 12. The STATE will advise the LOCAL AGENCY Contact of the VFA Property Number assigned.
19. AUDIT: LOCAL AGENCY agrees that the STATE, the Department of General Services, the Bureau of State Audits, or their designated representative shall have the right to review and to copy any records and supporting documentation pertaining to the performance of this **Agreement**. LOCAL AGENCY agrees to maintain such records for possible audit for a minimum of five (5) years after final payment, unless a longer period of records retention is stipulated. LOCAL AGENCY agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Further, LOCAL AGENCY agrees to include a similar right of the State of California to audit records and interview staff in any subcontract related to performance of this **Agreement**. (GC 8546.7, PCC 10115 et seq., CCR Title 2, Section 1896).
20. DISPUTES: In the event of any dispute over qualifying matching expenditures of LOCAL AGENCY or audit findings, the dispute will be decided by STATE and its decision shall be final and binding.
21. MONITORING: LOCAL AGENCY agrees to the monitoring of activities as necessary by STATE to ensure that the award is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the agreement; and that performance goals are achieved.
22. INDEMNIFICATION: LOCAL AGENCY agrees to indemnify, defend, and save harmless, the STATE, its officers, agents, and employees, from any and all claims and losses, accruing or resulting to any and all contractors, subcontractors, suppliers, laborers, and any other person, firm or corporation furnishing or supplying work services, materials, or supplies in connection with the performance of this **Agreement**, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by LOCAL AGENCY in the performance of this **Agreement**.
23. CIVIL RIGHTS: LOCAL AGENCY agrees to comply with civil rights requirements as detailed in the Complying With Civil Rights Requirements brochure (FS-850) and the And Justice For All poster (AD-475A). The poster is to be placed at all public point of contact/reception areas.
24. DRUG-FREE WORKPLACE REQUIREMENTS: LOCAL AGENCY will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:
 - a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.
 - b. Establish a Drug-Free Awareness Program to inform employees about:

- 1) the dangers of drug abuse in the workplace;
- 2) the person's or organization's policy of maintaining a drug-free workplace;
- 3) any available counseling, rehabilitation and employee assistance programs; and,
- 4) penalties that may be imposed upon employees for drug abuse violations.

c. Every employee who works on the proposed **Agreement** will:

- 1) receive a copy of the company's drug-free workplace policy statement; and,
- 2) agree to abide by the terms of the company's statement as a condition of employment on the **Agreement**.

Failure to comply with these requirements may result in suspension of payments under the **Agreement** or termination of the **Agreement** or both and LOCAL AGENCY may be ineligible for funding of any future State **Agreement** if the department determines that any of the following has occurred: (1) the LOCAL AGENCY has made false certification, or violated the certification by failing to carry out the requirements as noted above. (GC 8350 et seq.)

25. **TERM:** The term of the **Agreement** SHALL COMMENCE ON THE LAST SIGNATORY DATE ON PAGE 1 and continue through June 30, 2024.
26. **TERMINATION:** This **Agreement** may be terminated by either party giving 30 days written notice to the other party or provisions herein amended upon mutual consent of the parties hereto.
27. **AMENDMENTS:** No amendment or variation of the terms of this **Agreement** shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or **Agreement** not incorporated in the **Agreement** is binding on any of the parties.
28. **INDEPENDENT CONTRACTOR:** LOCAL AGENCY, and the agents and employees of LOCAL AGENCY, in the performance of this **Agreement**, shall act in an independent capacity and not as officers or employees or agents of the STATE or the Federal Government.
29. **INDIRECT RATE:** LOCAL AGENCY may not assess an indirect rate in excess of their Federally approved Negotiated Indirect Cost Rate Agreement (NICRA), a de minimis rate if LOCAL AGENCY does not have an approved NICRA, or the VFA program cap rate of 10%, whichever is lesser. LOCAL AGENCY may also elect not to assess an indirect rate. The approved indirect cost rate at the time of execution is 0%.

30. MEDIA: LOCAL AGENCY shall acknowledge STATE and USDA Forest Service support in any publications, audiovisuals and electronic media developed as a result of this award.

It is encouraged to give public notice of the receipt of this award and announce progress and accomplishments, acknowledging STATE and USDA Forest Service support. Follow direction in USDA Supplemental 2 CFR 415.2.

31. ASSIGNMENT: This Agreement is not assignable by LOCAL AGENCY either in whole or in part.



Nevada County Consolidated Fire District

640 Coyote Street, Nevada City, CA 95959

(530) 265-4431 FAX (530) 265-4438

nccfire@nccfire.com • www.nccfire.com

To: Board of Directors
From: Fire Chief Robitaille
Date: August 10, 2023
Re: Taxpayer Protection and Government Accountability Act Initiative

Background:

On January 4, 2022, the California Business Roundtable filed the "Taxpayer Protection and Government Accountability Act: or AG# 21-0042A1. On February 1, 2023, the measure qualified for the November 2024 ballot. Local government revenue-raising authority is currently restricted by state statute and constitutional provisions, including the voter-approved provisions of Proposition 13 of 1978, Proposition 218 of 1996, and Proposition 10 of 2010. The Taxpayer Protection and Government Accountability Act adds and expands restrictions on voters and local government tax and fee authority.

The Taxpayer Protection and Government Accountability Act would amend the California Constitution with provisions that limit voters' authority and input, adopt new and stricter rules for raising taxes and fees, and make it more difficult to impose fines and penalties for violation of state and local laws. The measure puts billions of local government tax and fee revenues at risk statewide with related core public service impacts.

The proposed constitutional initiative is sponsored by the California Business Roundtable, the full ballot initiative text is included in Attachment 3.

Every city, county, and special district must regularly (e.g., annually) adopt increases to fee rates and charges and revise rate schedules. Specifically for Nevada County Consolidated Fire District, this initiative puts the 2012 special tax and 2004 benefit assessment at risk. These two voter-approved measures generate \$3 million of annual revenue from these voter-approved measures.

The inability to continue the implementation of these voter-approved measures will jeopardize the ability to operate the fire district as needed for the community.

Recommendation:

Adopt Resolution #23-24 opposing the Taxpayer Protection and Government Accountability Act Initiative # 21-0024A1.

Fiscal Implications:

Potential revenue decrease of \$3 million dollars.

Attachment 1: Resolution 23-24

Attachment 2: CSDA Analysis of Ballot Initiative #21-0042A1

Attachment 3: Full Ballot Initiative



BALLOT INITIATIVE #21-0042A1

LIMITS ABILITY OF VOTERS AND STATE AND LOCAL GOVERNMENTS TO RAISE REVENUES FOR GOVERNMENT SERVICES. INITIATIVE CONSTITUTIONAL AMENDMENT.

November 8, 2022 General Election

BACKGROUND

The purported “Taxpayer Protection and Government Accountability Act,” a statewide initiative measure to amend the California Constitution sponsored by the [California Business Roundtable](#) (“CBRT”), is the most consequential proposal to limit the ability of the state and local governments to enact, modify, or expand taxes, assessments, fees, and property-related charges since the passage of Proposition 218 (1996) and Proposition 26 (2010). If enacted, public agencies would face a drastic rise in litigation that could severely restrict their ability to meet essential services and infrastructure needs.

In order to qualify for the ballot, proponents must collect 997,139 valid signatures from California voters. The California Secretary of State’s recommended last day to submit signatures to counties to qualify for the November 8, 2022 statewide general election is April 29, 2022. The last day for measures to be certified for the ballot or withdrawn from the ballot is June 30, 2022.

SUMMARY

Ballot Initiative [21-0042A1](#) would result in the loss of billions of dollars annually in critical state and local funding, restricting the ability of local agencies and the State of California to fund services and infrastructure by:

- Adopting new and stricter rules for raising taxes, fees, assessments, and property-related fees.
- Amending the State Constitution, including portions of Propositions 13, 218, and 26 among other provisions, to the advantage of the initiative’s proponents and plaintiffs; creating new grounds to challenge these funding sources and disrupting fiscal certainty.
- Restricting the ability of local governments to issue fines and penalties to corporations and property owners that violate local environmental, water quality, public health, public safety, fair housing, nuisance and other laws and ordinances.

The initiative includes provisions that would retroactively void *all* state and local taxes or fees adopted after January 1, 2022 if they did not align with the provisions of this initiative. This may also affect indexed fees that adjust over time for inflation or other factors. Effectively, it would



allow voters throughout California to invalidate the prior actions of local voters, undermining local control and voter-approved decisions about investments needed in their communities.

Specifically, among other provisions effecting the state government, the initiative would impact local agencies through changes to the California Constitution as follows:

Restricting Local Tax and Fee Authority to Provide Local Services

Fees:

- With few exceptions, fees and charges shall not exceed the “actual cost” of providing the product or service for which the fee is charged.
 - “Actual cost” is defined as the “...*minimum amount necessary...less other sources of revenue including, but not limited to taxes, other exempt charges, grants, and state or federal funds...*”
- The burden on the local government to prove the fee or charge does not exceed “actual cost” is heightened from a “*preponderance of the evidence*” to “*clear and convincing evidence*”.
- In addition to limiting fees and charges to the actual cost to the local government for providing the service, fees and charges must also be “reasonable” to the payor themselves; no definition is provided for this new subjective reasonableness test that is separate and apart from the test as to how closely the fee or charge is related to the cost of service.
- Defines *all* sources of revenue as either taxes or “exempt charges.”
- Includes Article XIID charges in Proposition 218 under the definition of “exempt” charges subjecting them to potential litigation.
- Exposes previously established fees indexed to inflation or other metrics to new standards and legal challenges.
- Adds to the Constitution a requirement for a board action to adopt, enact, create, establish, collect, increase, or extend any and all fees.

Taxes:

- Increases the threshold for voters to pass a local special tax initiative placed on the ballot by voters from a simple majority to a two-thirds majority, likely to address concerns over the 2017 California Supreme Court decision in *California Cannabis Coalition v. City of Upland*.
- Requires voter approval when an expansion of boundaries extends existing taxes or fees to new territory.
- New taxes can be imposed only for a specific duration.

Fines and Levees:

- Interferes with local enforcement efforts, by making it more difficult to impose fines and penalties for state and local law violations related to activities such as water discharge, waste recycling, weed abatement, fireworks, and housing code violations and unlawful commercial marijuana sales, just to name a few. The measure converts administratively



imposed fines and penalties into taxes unless a new, undefined, and ambiguous “adjudicatory due process” is followed.

Increasing Litigation Exposure

- Significantly increases a public agency’s burden of proof from “preponderance of evidence” to “clear and convincing evidence” to prove compliance with the new fee requirements. By changing evidence standards to favor corporations suing public agencies, the initiative will promote costly litigation.
- The local government would bear the burden of proving by clear and convincing evidence that a levy, charge or exaction is an “exempt charge” and not a tax. Moreover, the local government would bear the burden of proving by clear and convincing evidence that the amount of the exempt charge is *both* “reasonable” to the payor and that the amount charged does not exceed the “actual cost” of providing the service or product to the payor.
- By enacting a new requirement that all fees must be “reasonable” to the payor but offering no definition as to what “reasonable” means, the initiative provides a new avenue to challenge fees by enabling a plaintiff to claim a fee is not reasonable even if the fee meets the actual costs of service.
- Prop. 218 currently requires fees cover the *reasonable* cost of service. This initiative amends Prop. 218 to require the near-impossible standard of predicting *actual* costs years into the future. To compound this challenge, the new standard also factors in the receipt of external revenues that are constantly shifting and typically outside the control of the local agency. It defines “actual costs” as:
 - “(i) the minimum amount necessary to reimburse the government for the cost of providing the service or product to the payor, and (ii) where the amount charged is not used by the government for any purpose other than reimbursing that cost. In computing “actual cost” the maximum amount that may be imposed is the actual cost less all other sources of revenue including, but not limited to taxes, other exempt charges, grants, and state or federal funds received to provide such service or product.”
- Fosters endless litigation challenging local fees claiming they are not the “minimum amount necessary”. For instance:
 - Do roads need to be paved every 10 years or 50 years?
 - Does infrastructure need to be upgraded or replaced or not improved at all?
 - What is the minimum emergency response time necessary?

IMPACTS

- Could prevent virtually any new fees or assessments to fund water, sewer, trash, fire protection, parks and recreation, and other essential services and infrastructure.
 - Places over \$20 billion of local government fee and charge revenues over 10 years at heightened legal peril.



**California Special
Districts Association**

Districts Stronger Together

- Jeopardizes the public health and safety of communities by cutting off new revenue intended to pay for essential local services and infrastructure.
 - Substantially increases the legal and administrative cost of public infrastructure financing.
- With billions of dollars in deferred maintenance and unmet needs for California's infrastructure, exacerbates the neglect and deterioration of our roads, dams, waterways, and other facilities.
- By limiting revenues to the “minimum amount necessary”, imposes a “race-to-the-bottom” in California that will halt investment in technological advancements that future generations will depend upon.
- Prevents critical investments in climate adaptation and community resilience to address drought, flooding, and wildfire as well as reduce emissions and harmful pollutants.
- Exposes taxpayers to a new wave of costly litigation, limits the discretion and flexibility of locally elected boards to respond to the needs of their communities, and injects uncertainty into the financing and sustainability of critical infrastructure.
- Restricting local services and infrastructure to the lowest and minimum amount possible will disproportionately impact the most underserved communities the hardest.

SUPPORT

- California Business Roundtable (CBRT) – Sponsor
 - The CBRT website lists the following individuals as Chair and Vice-Chair:
 - Chair, Brett Bittel (Enterprise Rental Car)
 - Vice-Chair, Maryam Brown (SoCal Gas)
 - To date, financial contributors to the initiative and CBRT Issues PAC include, but are not limited to:
 - Aera Energy
 - Albertsons Safeway
 - CJ Segerstrom & Sons
 - Cypress Management Company
 - Dart Container
 - Douglas Emmett Properties
 - Five Point Operating Company
 - Grimmway Enterprises
 - Howard Jarvis Taxpayers Association
 - Kilroy Realty
 - Majestic Realty
 - Michael K. Hayde
 - Pacific Ethanol
 - PEPSICO
 - Pharmaceutical Research and Manufacturers of America
 - Sempra Energy
 - State Farm Insurance



**California Special
Districts Association**

Districts Stronger Together

- Sutter Health
- 7-Eleven

OPPOSITION

- AFSCME California
- California Alliance for Jobs
- California Professional Firefighters
- California Special Districts Association
- CalCities (League of California Cities)
- SEIU California

BELL, McANDREWS & HILTACHK, LLP
ATTORNEYS AND COUNSELORS AT LAW
455 CAPITOL MALL, SUITE 600
SACRAMENTO, CALIFORNIA 95814

(916) 442-7757
FAX (916) 442-7759
www.bmhlaw.com

21-0042 Amdt. # 1

January 4, 2022

RECEIVED

JAN 04 2022

INITIATIVE COORDINATOR
ATTORNEY GENERAL'S OFFICE

Anabel Renteria
Initiative Coordinator
Office of the Attorney General
State of California
PO Box 994255
Sacramento, CA 94244-25550

Re: Initiative 21-0042 - Amendment Number One

Dear Initiative Coordinator:

Pursuant to subdivision (b) of Section 9002 of the Elections Code, enclosed please find Amendment #1 to Initiative No. 21-0042 "The Taxpayer Protection and Government Accountability Act." The amendments are reasonably germane to the theme, purpose or subject of the initiative measure as originally proposed.

I am the proponent of the measure and request that the Attorney General prepare a circulating title and summary of the measure as provided by law, using the amended language.

Thank you for your time and attention processing my request.

Sincerely,



Thomas W. Hiltachk

The Taxpayer Protection and Government Accountability Act

[Deleted codified text is denoted in ~~strikeout~~. Added codified text is denoted by *italics and underline*.]

Section 1. Title

This Act shall be known, and may be cited as, the Taxpayer Protection and Government Accountability Act.

Section 2. Findings and Declarations

(a) Californians are overtaxed. We pay the nation's highest state income tax, sales tax, and gasoline tax. According to the U.S. Census Bureau, California's combined state and local tax burden is the highest in the nation. Despite this, and despite two consecutive years of obscene revenue surpluses, state politicians in 2021 alone introduced legislation to raise more than \$234 *billion* in new and higher taxes and fees.

(b) Taxes are only part of the reason for California's rising cost-of-living crisis. Californians pay billions more in hidden "fees" passed through to consumers in the price they pay for products, services, food, fuel, utilities and housing. Since 2010, government revenue from state and local "fees" has more than doubled.

(c) California's high cost of living not only contributes to the state's skyrocketing rates of poverty and homelessness, they are the pushing working families and job-providing businesses out of the state. The most recent Census showed that California's population dropped for the first time in history, costing us a seat in Congress. In the past four years, nearly 300 major corporations relocated to other states, not counting thousands more small businesses that were forced to move, sell or close.

(d) California voters have tried repeatedly, at great expense, to assert control over whether and how taxes and fees are raised. We have enacted a series of measures to make taxes more predictable, to limit what passes as a "fee," to require voter approval, and to guarantee transparency and accountability. These measures include Proposition 13 (1978), Proposition 62 (1986), Proposition 218 (1996), and Proposition 26 (2010).

(e) Contrary to the voters' intent, these measures that were designed to control taxes, spending and accountability, have been weakened and hamstrung by the Legislature, government lawyers, and the courts, making it necessary to pass yet another initiative to close loopholes and reverse hostile court decisions.

Section 3. Statement of Purpose

(a) In enacting this measure, the voters reassert their right to a voice and a vote on new and higher taxes by requiring any new or higher tax to be put before voters for approval. Voters also intend that all fees and other charges are passed or rejected by the voters themselves or a governing body elected by voters and not unelected and unaccountable bureaucrats.

(b) Furthermore, the purpose and intent of the voters in enacting this measure is to increase transparency and accountability over higher taxes and charges by requiring any tax measure placed on the ballot—

either at the state or local level—to clearly state the type and rate of any tax, how long it will be in effect, and the use of the revenue generated by the tax.

(c) Furthermore, the purpose and intent of the voters in enacting this measure is to clarify that any new or increased form of state government revenue, by any name or manner of extraction paid directly or indirectly by Californians, shall be authorized only by a vote of the Legislature and signature of the Governor to ensure that the purposes for such charges are broadly supported and transparently debated.

(d) Furthermore, the purpose and intent of the voters in enacting this measure is also to ensure that taxpayers have the right and ability to effectively balance new or increased taxes and other charges with the rapidly increasing costs Californians are already paying for housing, food, childcare, gasoline, energy, healthcare, education, and other basic costs of living, and to further protect the existing constitutional limit on property taxes and ensure that the revenue from such taxes remains local, without changing or superseding existing constitutional provisions contained in Section 1(c) of Article XIII A.

(e) In enacting this measure, the voters also additionally intend to reverse loopholes in the legislative two-thirds vote and voter approval requirements for government revenue increases created by the courts including, but not limited to, *Cannabis Coalition v. City of Upland*, *Chamber of Commerce v. Air Resources Board*, *Schmeer v. Los Angeles County*, *Johnson v. County of Mendocino*, *Citizens Assn. of Sunset Beach v. Orange County Local Agency Formation Commission*, and *Wilde v. City of Dunsmuir*.

Section 4. Section 3 of Article XIII A of the California Constitution is amended to read:

Sec. 3(a) Every levy, charge, or exaction of any kind imposed by state law is either a tax or an exempt charge.

(b)(1) (a) Any change in state statute law which results in any taxpayer paying a new or higher tax must be imposed by an act passed by not less than two-thirds of all members elected to each of the two houses of the Legislature, and submitted to the electorate and approved by a majority vote, except that no new ad valorem taxes on real property, or sales or transaction taxes on the sales of real property, may be imposed. Each Act shall include:

(A) A specific duration of time that the tax will be imposed and an estimate of the annual amount expected to be derived from the tax.

(B) A specific and legally binding and enforceable limitation on how the revenue from the tax can be spent. If the revenue from the tax can be spent for unrestricted general revenue purposes, then a statement that the tax revenue can be spent for “unrestricted general revenue purposes” shall be included in a separate, stand-alone section. Any proposed change to the use of the revenue from the tax shall be adopted by a separate act that is passed by not less than two-thirds of all members elected to each of the two houses of the Legislature and submitted to the electorate and approved by a majority vote.

(2) The title and summary and ballot label or question required for a measure pursuant to the Elections Code shall, for each measure providing for the imposition of a tax, including a measure proposed by an elector pursuant to Article II, include:

(A) The type and amount or rate of the tax;

(B) The duration of the tax; and

(C) The use of the revenue derived from the tax.

(c) Any change in state law which results in any taxpayer paying a new or higher exempt charge must be imposed by an act passed by each of the two houses of the Legislature. Each act shall specify the type of exempt charge as provided in subdivision (e), and the amount or rate of the exempt charge to be imposed.

(d) ~~(b)~~ As used in this section and in Section 9 of Article II, "tax" means every ~~any~~ levy, charge, or exaction of any kind imposed by the State state law that is not an exempt charge, except the following:

(e) As used in this section, "exempt charge" means only the following:

~~(1) a charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the State of conferring the benefit or granting the privilege to the payor.~~

~~(1) (2) A reasonable charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable actual costs to the State of providing the service or product to the payor.~~

~~(2) (3) A charge imposed for the reasonable regulatory costs to the State incident to issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.~~

~~(3) A levy, charge, or exaction collected from local units of government, health care providers or health care service plans that is primarily used by the State of California for the purposes of increasing reimbursement rates or payments under the Medi-Cal program, and the revenues of which are primarily used to finance the non-federal portion of Medi-Cal medical assistance expenditures.~~

~~(4) A reasonable charge imposed for entrance to or use of state property, or the purchase, rental, or lease of state property, except charges governed by Section 15 of Article XI.~~

~~(5) A fine, or penalty, or other monetary charge including any applicable interest for nonpayment thereof, imposed by the judicial branch of government or the State, as a result of a state administrative enforcement agency pursuant to adjudicatory due process, to punish a violation of law.~~

~~(6) A levy, charge, assessment, or exaction collected for the promotion of California tourism pursuant to Chapter 1 (commencing with Section 13995) of Part 4.7 of Division 3 of Title 2 of the Government Code.~~

~~(f) (e) Any tax or exempt charge adopted after January 1, 2022 2010, but prior to the effective date of this act, that was not adopted in compliance with the requirements of this section is void 12 months after the effective date of this act unless the tax or exempt charge is reenacted by the Legislature and signed into law by the Governor in compliance with the requirements of this section.~~

~~(g) (1) (d) The State bears the burden of proving by a preponderance of the clear and convincing evidence that a levy, charge, or other exaction is an exempt charge and not a tax. The State bears the burden of proving by clear and convincing evidence that the amount of the exempt charge is reasonable and that the amount charged does not exceed the actual cost of providing the service or product to the payor. ~~that the amount is no more than necessary to cover the reasonable costs of the governmental activity and~~~~

that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity

(2) The retention of revenue by, or the payment to, a non-governmental entity of a levy, charge, or exaction of any kind imposed by state law, shall not be a factor in determining whether the levy, charge, or exaction is a tax or exempt charge.

(3) The characterization of a levy, charge, or exaction of any kind as being voluntary, or paid in exchange for a benefit, privilege, allowance, authorization, or asset, shall not be a factor in determining whether the levy, charge, or exaction is a tax or an exempt charge.

(4) The use of revenue derived from the levy, charge or exaction shall be a factor in determining whether the levy, charge, or exaction is a tax or exempt charge.

(h) As used in this section:

(1) "Actual cost" of providing a service or product means: (i) the minimum amount necessary to reimburse the government for the cost of providing the service or product to the payor, and (ii) where the amount charged is not used by the government for any purpose other than reimbursing that cost. In computing "actual cost" the maximum amount that may be imposed is the actual cost less all other sources of revenue including, but not limited to taxes, other exempt charges, grants, and state or federal funds received to provide such service or product.

(2) "Extend" includes, but is not limited to, doing any of the following with respect to a tax or exempt charge: lengthening its duration, delaying or eliminating its expiration, expanding its application to a new territory or class of payor, or expanding the base to which its rate is applied.

(3) "Impose" means adopt, enact, reenact, create, establish, collect, increase or extend.

(4) "State law" includes, but is not limited to, any state statute, state regulation, state executive order, state resolution, state ruling, state opinion letter, or other legal authority or interpretation adopted, enacted, enforced, issued, or implemented by the legislative or executive branches of state government. "State law" does not include actions taken by the Regents of the University of California, Trustees of the California State University, or the Board of Governors of the California Community Colleges.

Section 5. Section 1 of Article XIII C of the California Constitution is amended, to read:

Sec. 1. Definitions. As used in this article:

(a) "Actual cost" of providing a service or product means: (i) the minimum amount necessary to reimburse the government for the cost of providing the service or product to the payor, and (ii) where the amount charged is not used by the government for any purpose other than reimbursing that cost. In computing "actual cost" the maximum amount that may be imposed is the actual cost less all other sources of revenue including, but not limited to taxes, other exempt charges, grants, and state or federal funds received to provide such service or product.

(b) "Extend" includes, but is not limited to, doing any of the following with respect to a tax, exempt charge, or Article XIII D assessment, fee, or charge: lengthening its duration, delaying or eliminating its expiration, expanding its application to a new territory or class of payor, or expanding the base to which its rate is applied.

~~(c) (a)~~ "General tax" means any tax imposed for general governmental purposes.

~~(d)~~ "Impose" means adopt, enact, reenact, create, establish, collect, increase, or extend.

~~(e) (b)~~ "Local government" means any county, city, city and county, including a charter city or county, any special district, or any other local or regional governmental entity, or an elector pursuant to Article II or the initiative power provided by a charter or statute.

~~(f)~~ "Local law" includes, but is not limited to, any ordinance, resolution, regulation, ruling, opinion letter, or other legal authority or interpretation adopted, enacted, enforced, issued, or implemented by a local government.

~~(g) (c)~~ "Special district" means an agency of the State, formed pursuant to general law or a special act, for the local performance of governmental or proprietary functions with limited geographic boundaries including, but not limited to, school districts and redevelopment agencies.

~~(h) (d)~~ "Special tax" means any tax imposed for specific purposes, including a tax imposed for specific purposes, which is placed into a general fund.

~~(i) (e)~~ As used in this article, and in Section 9 of Article II, "tax" means every any-levy, charge, or exaction of any kind, imposed by a local government ~~law that is not an exempt charge,~~ except the following:

~~(i)~~ As used in this section, "exempt charge" means only the following:

~~(1)~~ A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.

~~(1) (2)~~ A reasonable charge imposed for a specific local government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable actual costs to the local government of providing the service or product.

~~(2) (3)~~ A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.

~~(3) (4)~~ A reasonable charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property.

~~(4) (5)~~ A fine, or penalty, or other monetary charge including any applicable interest for nonpayment thereof, imposed by the judicial branch of government or a local government administrative enforcement agency pursuant to adjudicatory due process, as a result of to punish a violation of law.

~~(5) (6)~~ A charge imposed as a condition of property development. No levy, charge, or exaction regulating or related to vehicle miles traveled may be imposed as a condition of property development or occupancy.

~~(6) (7)~~ An Assessments and property related fees assessment, fee, or charge imposed in accordance with the provisions of subject to Article XIII D, or an assessment imposed upon a business in a tourism marketing district, a parking and business improvement area, or a property and business improvement district.

(7) A charge imposed for a specific health care service provided directly to the payor and that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the health care service. As used in this paragraph, a "health care service" means a service licensed or exempt from licensure by the state pursuant to Chapters 1, 1.3, or 2 of Division 2 of the Health and Safety Code.

The local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity.

Section 6. Section 2 of Article XIII C of the California Constitution is amended to read:

Sec. 2. Local Government Tax Limitation. Notwithstanding any other provision of this Constitution:

(a) Every levy, charge, or exaction of any kind imposed by local law is either a tax or an exempt charge. All taxes imposed by any local government shall be deemed to be either general taxes or special taxes. Special purpose districts or agencies, including school districts, shall have no power to levy general taxes.

(b) No local law government, whether proposed by the governing body or by an elector, may impose, extend, or increase any general tax unless and until that tax is submitted to the electorate and approved by a majority vote. A general tax shall not be deemed to have been increased if it is imposed at a rate not higher than the maximum rate so approved. The election required by this subdivision shall be consolidated with a regularly scheduled general election for members of the governing body of the local government, except in cases of emergency declared by a unanimous vote of the governing body.

(c) ~~Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and prior to the effective date of this article, shall continue to be imposed only if approved by a majority vote of the voters voting in an election on the issue of the imposition, which election shall be held within two years of the effective date of this article and in compliance with subdivision (b).~~ (d) No local law government, whether proposed by the governing body or by an elector, may impose, ~~extend, or increase~~ any special tax unless and until that tax is submitted to the electorate and approved by a two-thirds vote. A special tax shall not be deemed to have been increased if it is imposed at a rate not higher than the maximum rate so approved.

(d) The title and summary and ballot label or question required for a measure pursuant to the Elections Code shall, for each measure providing for the imposition of a tax, include:

(1) The type and amount or rate of the tax;

(2) the duration of the tax; and

(3) The use of the revenue derived from the tax. If the proposed tax is a general tax, the phrase "for general government use" shall be required, and no advisory measure may appear on the same ballot that would indicate that the revenue from the general tax will, could, or should be used for a specific purpose.

(e) Only the governing body of a local government, other than an elector pursuant to Article II or the initiative power provided by a charter or statute, shall have the authority to impose any exempt charge. The governing body shall impose an exempt charge by an ordinance specifying the type of exempt charge

as provided in Section 1(j) and the amount or rate of the exempt charge to be imposed, and passed by the governing body. This subdivision shall not apply to charges specified in paragraph (7) of subdivision (j) of Section 1.

(f) No amendment to a Charter which provides for the imposition, extension, or increase of a tax or exempt charge shall be submitted to or approved by the electors, nor shall any such amendment to a Charter hereafter submitted to or approved by the electors become effective for any purpose.

(g) Any tax or exempt charge adopted after January 1, 2022, but prior to the effective date of this act, that was not adopted in compliance with the requirements of this section is void 12 months after the effective date of this act unless the tax or exempt charge is reenacted in compliance with the requirements of this section.

(h)(1) The local government bears the burden of proving by clear and convincing evidence that a levy, charge or exaction is an exempt charge and not a tax. The local government bears the burden of proving by clear and convincing evidence that the amount of the exempt charge is reasonable and that the amount charged does not exceed the actual cost of providing the service or product to the payor.

(2) The retention of revenue by, or the payment to, a non-governmental entity of a levy, charge, or exaction of any kind imposed by a local law, shall not be a factor in determining whether the levy, charge, or exaction is a tax or exempt charge.

(3) The characterization of a levy, charge, or exaction of any kind imposed by a local law as being paid in exchange for a benefit, privilege, allowance, authorization, or asset, shall not be factors in determining whether the levy, charge, or exaction is a tax or an exempt charge.

(4) The use of revenue derived from the levy, charge or exaction shall be a factor in determining whether the levy, charge, or exaction is a tax or exempt charge.

Section 7. Section 3 of Article XIII D of the California Constitution is amended, to read:

Sec. 3. Property Taxes, Assessments, Fees and Charges Limited

(a) No tax, assessment, fee, ~~or~~ charge, or surcharge, including a surcharge based on the value of property, shall be assessed ~~by any agency~~ upon any parcel of property or upon any person as an incident of property ownership except:

(1) The ad valorem property tax ~~imposed pursuant to~~ described in Section 1(a) of Article XIII and Section 1(a) of Article XIII A, and described and enacted pursuant to the voter approval requirement in Section 1(b) of Article XIII A.

(2) Any special non-ad valorem tax receiving a two-thirds vote of qualified electors pursuant to Section 4 of Article XIII A, or after receiving a two-thirds vote of those authorized to vote in a community facilities district by the Legislature pursuant to statute as it existed on December 31, 2021.

(3) Assessments as provided by this article.

(4) Fees or charges for property related services as provided by this article.

(b) For purposes of this article, fees for the provision of electrical or gas service shall not be deemed charges or fees imposed as an incident of property ownership.

Section 8. Sections 1 and 14 of Article XIII are amended to read:

Sec. 1 Unless otherwise provided by this Constitution or the laws of the United States:

(a) All property is taxable and shall be assessed at the same percentage of fair market value. When a value standard other than fair market value is prescribed by this Constitution or by statute authorized by this Constitution, the same percentage shall be applied to determine the assessed value. The value to which the percentage is applied, whether it be the fair market value or not, shall be known for property tax purposes as the full value.

(b) All property so assessed shall be taxed in proportion to its full value.

(c) All proceeds from the taxation of property shall be apportioned according to law to the districts within the counties.

Sec. 14. All property taxed by state or local government shall be assessed in the county, city, and district in which it is situated. Notwithstanding any other provision of law, such state or local property taxes shall be apportioned according to law to the districts within the counties.

Section 9. General Provisions

A. This Act shall be liberally construed in order to effectuate its purposes.

B. (1) In the event that this initiative measure and another initiative measure or measures relating to state or local requirements for the imposition, adoption, creation, or establishment of taxes, charges, and other revenue measures shall appear on the same statewide election ballot, the other initiative measure or measures shall be deemed to be in conflict with this measure. In the event that this initiative measure receives a greater number of affirmative votes, the provisions of this measure shall prevail in their entirety, and the provisions of the other initiative measure or measures shall be null and void.

(2) In furtherance of this provision, the voters hereby declare that this measure conflicts with the provisions of the "Housing Affordability and Tax Cut Act of 2022" and "The Tax Cut and Housing Affordability Act," both of which would impose a new state property tax (called a "surcharge") on certain real property, and where the revenue derived from the tax is provided to the State, rather than retained in the county in which the property is situated and for the use of the county and cities and districts within the county, in direct violation of the provisions of this initiative.

(3) If this initiative measure is approved by the voters, but superseded in whole or in part by any other conflicting initiative measure approved by the voters at the same election, and such conflicting initiative is later held invalid, this measure shall be self-executing and given full force and effect.

C. The provisions of this Act are severable. If any portion, section, subdivision, paragraph, clause, sentence, phrase, word, or application of this Act is for any reason held to be invalid by a decision of any court of competent jurisdiction, that decision shall not affect the validity of the remaining portions of this Act. The People of the State of California hereby declare that they would have adopted this Act and each and every portion, section, subdivision, paragraph, clause, sentence, phrase, word, and application not

declared invalid or unconstitutional without regard to whether any portion of this Act or application thereof would be subsequently declared invalid.

D. If this Act is approved by the voters of the State of California and thereafter subjected to a legal challenge alleging a violation of state or federal law, and both the Governor and Attorney General refuse to defend this Act, then the following actions shall be taken:

(1) Notwithstanding anything to the contrary contained in Chapter 6 of Part 2 of Division 3 of Title 2 of the Government Code or any other law, the Attorney General shall appoint independent counsel to faithfully and vigorously defend this Act on behalf of the State of California.

(2) Before appointing or thereafter substituting independent counsel, the Attorney General shall exercise due diligence in determining the qualifications of independent counsel and shall obtain written affirmation from independent counsel that independent counsel will faithfully and vigorously defend this Act. The written affirmation shall be made publicly available upon request.

(3) A continuous appropriation is hereby made from the General Fund to the Controller, without regard to fiscal years, in an amount necessary to cover the costs of retaining independent counsel to faithfully and vigorously defend this Act on behalf of the State of California.

(4) Nothing in this section shall prohibit the proponents of this Act, or a bona fide taxpayers association, from intervening to defend this Act.

NEVADA COUNTY
CONSOLIDATED
FIRE DISTRICT

CHIEFS MONTHLY REPORT



AUGUST 17, 2023
REGULAR BOARD MEETING



PREPARED BY:

Fire Chief Jason Robitaille
Division Chief Patrick Sullivan
Fire Marshal Patrick Mason

NEVADA COUNTY CONSOLIDATED

JULY
HIGHLIGHTS



ADMINISTRATION

- Met with Cascade Shores Board of Directors
- Awarded \$77,500 for the Outdoor Visitor Safety Fund
- Awarded \$10,000 for a CALFire Grant
- Awarded \$15,000 from the NCLEFPC for the Station 84 Landing Zone Project



MEETINGS

- Nevada County Ad Hoc Committee Meeting (Robitaille)
- Economic Resource Council Meeting (Robitaille)
- Outdoor Visitors Safety Fund Meeting- Round 2 (Robitaille)
- LAFCO (Robitaille)
- NID (Robitaille)
- Nevada County Chiefs Meeting (Robitaille/Sullivan)
- Joint Leadership Meeting with PVFD, R&R and NCC Fire (Robitaille/Sullivan/ Mason)
- District Battalion Chiefs Meeting (Robitaille/ Sullivan)
- Law Enforcement Fire Council Meeting (Sullivan)
- Nevada County Sheriff - AC- HEART Chris Kiley Meeting (Sullivan)
- Yuba River Cohorts Meeting (Sullivan)
- Nevada City Police- Ice Cream With A Cop (Sullivan)



NEVADA COUNTY CONSOLIDATED

JULY

MONTHLY STATISTICS

Custom ▾ Jul 1, 2023 - Jul 31, 2023 ▾

45%

FIRE
Percentage of Total Incidents

55%

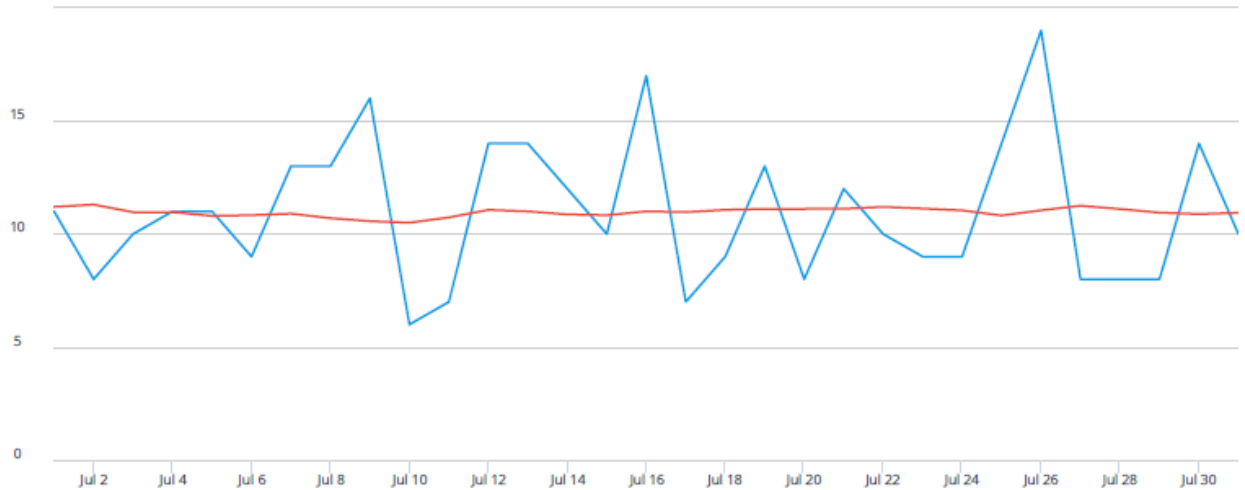
EMS
Percentage of Total Incidents

340

INCIDENTS
In Selected Time Slice

31

DAYS
In Selected Time Slice



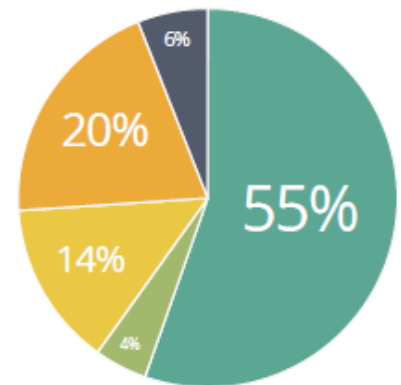
SUPPRESSION

340 CALLS FOR SERVICE

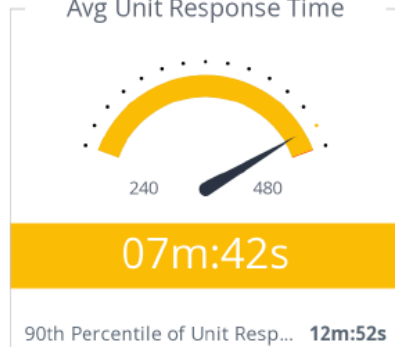
- 55% EMS / 45% FIRE - 340 CFS
- 12 Calls Per Day Average
- 4 Vehicle Accidents w/ 1 Extrication
- 4 River Rescues
- 10 Fires
 - 3 Structure Fires
 - 7 Vegetation Fires
 - 2 Strike Team Out of County Responses
 - 1 Overhead Assignment (Jim Smith as Division Supervisor)

Incident Type Percentages

- 300 - Rescue & EMS
- 400 - Hazardous Condition
- 500 - Service Call
- 600 - Good Intent Call
- Others



Avg Unit Response Time



NEVADA COUNTY CONSOLIDATED

TRAINING

MULTI-AGENCY HRT TRAINING - SCOTTS FLAT LAKE NCC FIRE, EL DORADO COUNTY & SACRAMENTO CITY FIRE



NEVADA COUNTY CONSOLIDATED
JULY
FIRE PREVENTION REPORT

MEETINGS

- Captain Tellam and I attended the Sierra Sacramento Arson Task Force meeting hosted by the Woodland Fire Department.
- FFM Mason met with Nevada County OES Defensible Space Lead Inspector to discuss a five year plan.

COMMENTS

- Captain Tellam responded to the Old Pond Fire and was assigned a division for the suppression activities. Upon containment of the fire, he moved into the investigation and found the fire originated in a barn and the cause was debris buildup in the back of the deep freezer.
- Captain Tellam was requested to a vehicle fire in the Brewer Road area. The investigation is still ongoing due to suspicious circumstances.
- Station 84 hosted the Little Friends Daycare for a morning of public education and lunch. A special thanks to Dianne Turner for providing the lunch for the crews and admin staff.
- Rescue 84 was placed on display for the summer Kids Camp hosted at the Deer Creek School. It's estimated the crew spoke to 120 K – 8th graders.
- E-88 assisted the Nevada County Transit Service (Nevada County Connects) with their annual safety training. We provide fire extinguisher training and the smoke machine to fill a bus for practice evacuations for the drivers.