Nevada County Consolidated Fire District

Resolution 26-28

Final Budget for Fiscal Year 2026/2027

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

WHEREAS, management has identified the need to expend funds during the Fiscal Year 2026-2027 to maintain a designated level of service over and above operational expenditures, and;

WHEREAS, the District currently has three designated funds from which supplemental purchase may be taken; Fund 733 AB1600 Mitigation, Fund 734 Special Tax of 2012 and Fund 758 Capital Purchases;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District hereby adopts the Final Budget for the Fiscal Year 2026-2027 in the amount of $11,477,612 ATTACHED HERE TO AS Exhibit 'A", with the stipulation that all purchases comply with Resolution 25-06:

Fund 722:	Operations	$ 10,433,431
Fund 733:	AB1600 (Mitigation Fees)	$ 357,125
Fund 734:	2012 Special Tax	$ 8,500
Fund 758:	Reserves	$ 678,556

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 23rd day of September 2026 by the following roll call:

Ayes: Dorland, Bennett, Carrington, Slade-Troutman, Nelson, Hall, Grueneberg
Noes:
Absent:
Abstain:

Keith Grueneberg (Sep 25, 2026 07:41:58 PDT)
Keith Grueneberg, President of the Board
Nevada County Consolidated Fire District

Attest:

Tricia Bush
Tricia Bush, Board Secretary

Nevada County Consolidated Fire District

Final Budget for Fiscal Year 2026-2027

Presented By: Jason Robitaille, Fire Chief

BUDGET SUMMARY

Fund 722 - OPERATING FUND: Everyday budgeted expenses - tracks normal operating revenues and expenses.

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

Fund 733 - MITIGATION FUND: Fees collected for new construction that impacts the district. The revenue source from this fund are restricted for use for new improvements or services. This serves as a one-time enhancement, not to continue services.

F**und 734 - SPECIAL TAX FUND:** (2012 Parcel Tax) these funds are to maintain prompt local fire protection and emergency medical responses within the district. These funds are transferred to the general fund, 722, to maintain these operating services.

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

BUDGET OUTLINE

Operating Fund 722 Budget Recap

Budget Summary - ***Operating Fund 722***

Budget Summary - ***Mitigation Fee Fund 733***

Budget Summary - ***Special Tax Fund 735***

Budget Summary - ***Capital Expenditure Fund 758***

Budget Summary - ***All Fund Summary***

FY 2026/2027
FINAL BUDGET

BUDGET OUTLINE

OVERVIEW NARRATIVE

Fund Description

Operating Fund 722 Budget Recap

Budget Summary – Operating Fund 722

Budget Summary – Mitigation Fee Fund 733

Budget Summary – Special Tax Fund 735

Budget Summary – Capital Expenditure Fund 758

Budget Summary – All Fund Summary

BUDGET OVERVIEW NARRATIVE

Fund 722 – OPERATING FUND

REVENUE

- REVENUE: $10,047,827
  - This includes Ophir Hill
- 4010 CURRENT SECURED TAX: 3.46% INCREASE
- 4110 BENEFIT ASSESSMENT: 3% INCREASE
- 4150 SPECIAL TAX OF 2012: 2.8% INCREASE
- 4510 STRIKE TEAM REIMBURSEMENT: $200,000
- 4830 RENTALS: ADDITIONAL $55,800
  - 6 MONTH LEASE AT 92

EXPENSES

- WAGES & BENEFITS: $8,591,071
- 6611 PROPERTY & LIABILITY INSURANCE
  - Final year of agreement, will shop next year
- 6681 FACILITY MAINTENANCE & IMPROVEMENTS
  - Station 84 Bay Heater
  - Reseal Station Driveways
  - Station 91 Paint & Repair
- 6782 SWIFT WATER RESCUE
  - Replacement of Dry Suits, Personal Flotation Devices and 11mm rope
- 6783 URBAN SEARCH AND RESCUE
  - Hoist, Strut Set, Tools
- 6941 OFFICE EQUIPMENT & COMPUTERS
  - IPAD Replacement(s) & Server Licenses

722 Expenditures exceed revenue by $385,605
Ending Cash Balance $3,176,046

BUDGET OVERVIEW NARRATIVE

Fund 733 – MITIGATION FEE FUND

REVENUE

- REVENUE: WE HAVE SEEN A DECLINE IN BUILDING, INTEREST WAS HIGHER LAST FISCAL YEAR DUE TO THE BALANCE

EXPENSES

- 6921 MEDIUM RESCUE: ENHANCED SERVICES
    - The new medium rescue apportionment is $377,000.00. The remainder of the apparatus and equipment is estimated at $600,000.00.

Fund 758 – CAPITAL IMPROVEMENT FUND

REVENUE

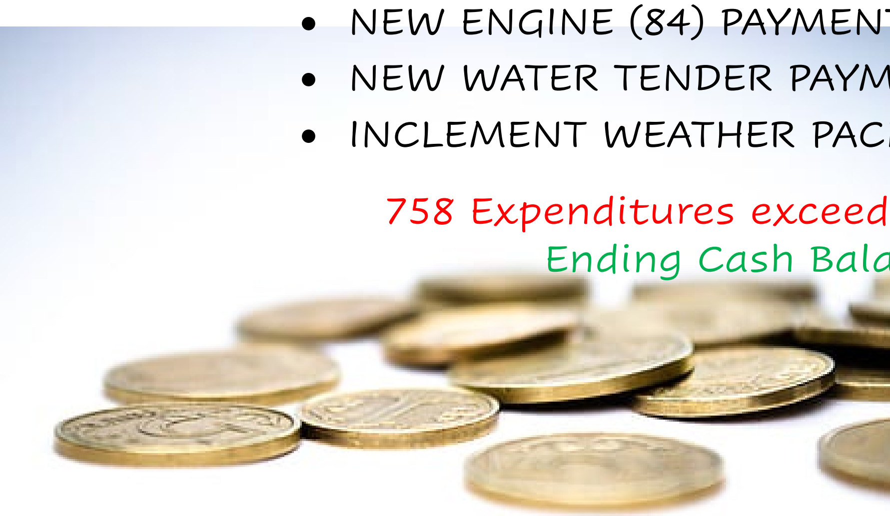
- REVENUE: INTEREST, EQUIPMENT REIMBURSEMENTS FROM STRIKE TEAM DEPLOYMENTS.

EXPENSES

- EXPENSES ASSOCIATED WITH STRIKE TEAM DEPLOYMENTS THAT ARE NOT REIMBURSED.
- STATION 84 ROOF: ESTIMATED $130,000.00
- STATION 92 (SHOP MOVE): $12,000.00
- STATION 92 (TENANT IMPROVEMENTS): $130,000.00
- NEW ENGINE (84) PAYMENT & EQUIPMENT: $356,529.00
- NEW WATER TENDER PAYMENT: $34,127.00
- INCLEMENT WEATHER PACKAGE: $45,000.00

758 Expenditures exceed revenue by $387,056

Ending Cash Balance $521,439



OPERATING FUND 722 BUDGET RECAP

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

	2026 - 2027 Combined Budget	2026 - 2027 Prelim Budget
Revenues		
Taxes & Assessments	9,654,637	8,463,907
Reimbursements	235,490	230,000
Other Revenue	157,700	117,525
Revenue Total	10,047,827	8,811,432
Operating Expenditures		
Wages & Benefits		
Wages	5,317,556	4,682,569
Taxes	85,614	74,944
Benefits	3,187,901	2,805,792
Wages & Benefits Total	8,591,071	7,563,305
Personnel Related	202,757	162,367
Facility & Equipment	715,044	549,494
Vehicle Related	228,480	200,445
Gen & Admin	681,079	638,681
Total Operating Expenditures	10,418,431	9,114,292
Other Income & Expense	(15,000)	(15,000)
Fund 722 Over / <under>	(385,605)	(317,860)
Seasonal program funded from prior yr		
Fund 722 adjusted Over / <under>	10,433,431	9,129,292
Beginning Cash Balance	3,186,651	2,525,323
Ophir Hill Estimated Cash Balance	1,000,000	
Revenues	10,047,827	8,811,432
Available Cash	**14,234,478**	11,336,755
Expenditures	(10,418,431)	(9,114,292)
Other Income & Expense	(15,000)	(15,000)
Transfer Out Capital Expenditures (758)	(625,000)	(200,000)
Transfer Out Contingency Fund (723)	0	
Ending Cash Balance	**3,176,046**	**2,007,463**
Contingency Fund (723)		
Beginning Cash Balance	**1,038,736**	**1,038,736**
Transfer In Operating Funds (722)	0	0
Ending Cash Balance	**1,038,736**	**1,038,736**

OPERATING FUND 722 BUDGET SUMMARY
REVENUE

Budget Summary for: ~Operating Fund 722~	FY 2026-27 Combined Budget	2026-2027 Preliminary Budget	Through 30-Jun
Revenues			
Taxes & Assessments			
4010 Current Secured (Tax)	4,781,992	4,193,112	100%
4011 Prior Secured (Tax)	-	-	
4020 Current Unsecured (Tax)	85,673	60,149	94%
4030 Prior Unsecured (Tax)	500	500	71%
4040 Supplemental Secured (Tax)	73,710	60,000	70%
4050 Supplemental Unsecured (Tax)	1,800	1,500	81%
4060 Suppl Prior Unsecured (Tax)	2,489	500	498%
4110 NCCFD Special Assessı	2,843,069	2,476,048	100%
4150 Special Tax - 2012	1,272,172	1,139,271	96%
4230 State - Homeowners (Tax)	26,864	22,000	98%
4240 State Aid - Prop 172	566,368	510,827	97%
4290 Other	-	-	
	9,654,637	8,463,907	99%
Reimbursements			
4510 Fire Reimbursement (net)	200,000	200,000	483%
4520 Prior Year Fire Reimbursement	-	-	
4540 Vehicle Repairs (Non-Tax)	10,000	10,000	144%
4550 Cost Recovery (Non-Tax)	20,000	20,000	83%
4690 Reimbursement - Other	5,490	-	23%
Subtotal	235,490	230,000	156%
Other Revenue			
4810 Inspections/Permits (Prevention)	15,000	14,825	108%
4812 Plan Review (Prevention)	12,000	12,000	105%
4820 Interest (Non-Tax)	70,000	30,000	134%
4830 Rentals (Non-Tax)	58,200	58,200	76%
4840 Other Current Svcs (Non-Tax)	2,500	2,500	71%
4850 Sale: Surplus Equipment (net)	-	-	0%
4860 Prior Year Revenue (Non-Tax)	-	-	0%
4870 Other Revenue (Non-Tax)	-	-	
Subtotal	157,700	117,525	120%
Revenue Total	10,047,827	8,811,432	102%

OPERATING FUND 722 BUDGET SUMMARY
WAGES & BENEFITS

Wages & Benefits	FY 2026-27	2026-2027		Through
Wages (staffing level)	Final	Preliminary		Jun-26
5111 Chief / Division Chief (2)	387,118	230,296	(2)	97%
5113 Battalion Chief (3)	439,557	439,557	(3)	104%
5114 Prevention(1)	177,492	177,492	(1)	107%
5114.1 Prevention OT	-			
5121 Captains (12)	1,446,992	1,216,838	(12)	102%
5122 Lieutenants (4)	374,706	374,706	(4)	100%
5123 Firefighter (17)	1,172,664	901,962	(17)	88%
5131 Supplemental/Seasonal	32,864	32,864	(0.5)	14%
5132 PCF Program	6,600	6,600		54%
5141 Clerical(3)	259,911	227,900	(3)	95%
5141.1 Clerical OT	2,326	1,857		
5145 Fleet & Facilities (2)	173,124	184,560	(2)	99%
5145.1 Fleet & Facilities OT	3,491	3,327		
5151 Overtime	585,738	666,353		120%
5152 HRT Training & Deployment	14,867	14,175		27%
5153 Additional Overtime Staffing	10,000	10,000		53%
5161 Strike Team	-	-		
5165 Strike Team Backfill	-	-		
5168 Uniform Allowance	38,640	30,100		93%
5171 Holiday Stipend	111,939	95,612		111%
5173 Vacation Sell Back	73,227	62,070		81%
5185 Directors	6,300	6,300		37%
5199 Retro				
Subtotal	5,317,556	4,682,569	(44.50)	94%
Taxes				
5511 Medicare: Employer Tax	77,322	68,085		106%
5512 FICA: Employer Tax	924	800		28%
5521 SUI: Employer Tax	7,368	6,059		91%
Subtotal	85,614	74,944		84%
Benefits				
5711 CalPERS	1,802,247	1,625,351		100%
5731 Health Insurance	944,500	754,948		93%
5735 Life Insurance	13,500	10,950		98%
5751 Workers Comp Insurance	427,654	414,543		98%
Subtotal	3,187,901	2,805,792		100%
Wages & Benefits Total	8,591,071	7,563,305		98%
% of Revenue	85.5%	85.5%		

OPERATING FUND 722 BUDGET SUMMARY
Personnel Related Expenses

Personnel Related	FY 2026-27	2026-2027	Through
Clothing/PPE	Final	Preliminary	Jun-26
6011 Uniforms	31,710	21,170	75%
6021 Personal Protective Equipment	53,772	48,772	97%
6031 Safety & PPE (per MOU)	-	-	
Subtotal	85,482	69,942	92%
Food / Meals			
6111 Meals - Administration	4,750	4,250	25%
6113 Meals - Fire & Training	750	500	49%
6114 Meals - Interns	-	-	
Subtotal	5,500	4,750	27%
Training / Fitness			
6211 Wellness	39,775	31,675	75%
6213 Fitness	6,000	6,000	41%
6221 Tuition/Licenses	42,000	30,000	91%
6221.1 Safety Travel/Meals	10,000	8,000	1%
6222 Chief/Ops Div Chief Training	2,000	2,000	49%
6222.1 Chief Travel / Meals	2,000	500	379%
6232 Travel			
6223 Fleet & Facility Training	2,500	2,500	90%
6223.1 Fleet Travel/Meals	1,000	1,000	
6241 Training Materials	1,000	1,000	96%
6246 Public Safety Training Center	500	500	108%
6261 Mandatory Licenses	2,000	1,500	93%
6271 Admin Training	3,000	3,000	7%
Subtotal	111,775	87,675	74%
Personnel Related Total	202,757	162,367	81%

OPERATING FUND 722 BUDGET SUMMARY
Facility, Equipment & Vehicle Expenses

Facility & Equipment	FY 2026-27	2026-2027	Through
Communication	Final	Preliminary	Jun-26
6511 Telephones	40,040	25,240	90%
6521 Mobile Phones / iPads	11,500	16,500	63%
6522 Starlink	7,000	5,000	100%
Subtotal	58,540	46,740	86%
Station			
6551 Supplies & Services	25,000	20,000	87%
Subtotal	25,000	20,000	87%
Insurance			
6611 Liability, Property & Umbrella	208,698	163,417	93%
Subtotal	208,698	163,417	93%
Facility Maintenance			
6681 Facility Maintenance & Imp	72,500	82,000	97%
Subtotal	72,500	82,000	97%
Medical Supplies			
6711 AEMT Supplies			
6716 EMS Supplies	20,000	13,000	97%
Subtotal	20,000	13,000	97%
Apparatus Equipment			
6751 Hose	11,405	14,000	25%
6756 Ladder	1,100	1,100	66%
6761 Suppression Equip/Small Tools	4,500	4,500	87%
6766 Power Tools	3,085	3,085	64%
6767 Battery Operated	6,500	6,500	
6776 Mobile Communication	43,500	28,450	76%
6781 Technical Rescue Equipment	12,275	3,030	97%
6782 Swift Water Rescue	16,520	26,895	46%
6783 Urban Search & Rescue	23,945	13,266	100%
6784 Helicopter Rescue	-		
6786 SCBA's	38,710	6,610	57%
6796 Drone	2,800	2,800	
6798 Utility Terrain Vehicle	1,000	1,000	
Subtotal	165,340	111,236	61%
Utilities			
6811 Alarm	2,020	2,020	93%
6821 Electricity / Gas (PGE)	90,022	74,156	88%
6831 Propane	11,502	11,502	19%
6841 Trash	9,588	8,088	87%
6851 Water / Sewer	9,835	7,335	81%
Subtotal	122,966	103,101	80%
Capital Expenditures			
6911 Station	17,000	-	
6921 Equipment	-	-	0%
6931 Vehicle	-	-	0%
6941 Admin	25,000	10,000	94%
Subtotal	42,000	10,000	97%
Facility & Equipment Total	**715,044**	**549,494**	75%

Vehicle Related	FY 2026-27	2026-2027	Through
Insurance	Final	Preliminary	Jun-26
7001 Vehicle Insurance	50,921	28,421	96%
Subtotal	50,921	28,421	96%
Maintenance			
7048 All categories	94,700	94,700	
Subtotal	94,700	94,700	65%
Fuel			
7051 Fuel	82,859	77,324	96%
Subtotal	82,859	77,324	96%
Vehicle Related Total	**228,480**	**200,445**	80%

OPERATING FUND 722 BUDGET SUMMARY

General, Admin & Other Expenses

Gen & Admin	FY 2026-27 Final	2026-2027 Preliminary	Through Jun-26
Office Expense			
7502 Administration	8,000	6,635	111%
7503 Badge Pinning	1,000	3,000	
7506 Board	2,000	1,000	2%
7508 Computers	116,985	105,205	90%
7509 Copier	1,615	1,250	69%
7511 Memberships	18,290	18,035	67%
7516 Mileage Reimbursement	250	250	0%
7521 Postage & Delivery	1,200	1,200	98%
Subtotal	149,340	136,575	86%
Professional Services			
7551 Accounting	29,150	23,400	95%
7556 Computer	20,000	20,000	82%
7561 Consultants	70,950	64,000	43%
7563 Hiring	10,500	7,100	68%
7566 Legal	35,445	35,300	86%
7572 Independent Medical Examiner	30,000	20,000	8%
Subtotal	196,045	169,800	71%
Publications			
7591 Legal Notices	500	500	19%
7596 Marketing/Advertising	750	500	0%
Subtotal	1,250	1,000	10%
Special District			
7611 Election	-	35,000	
7621 LAFCo Budget Share	14,700	12,600	157%
7631 Nevada County Fees	106,753	93,565	97%
Subtotal	121,453	141,165	104%
Prevention			
7651 Code purchases	2,000	2,000	75%
7653 Investigation supplies	4,100	4,100	35%
7657 Inspection supplies	2,500	2,500	67%
7661 Professional Svcs/Plan checks	1,000	1,000	13%
7661.1 Archive/Destruction	5,000	5,000	94%
7663 Public Education supplies	7,500	7,500	-49%
7665 Subscriptions/Memberships	800	800	87%
7667 Training	3,000	3,000	40%
7669 Other	13,000	13,000	60%
Subtotal	38,900	38,900	40%
JPA			
7831 Dispatch Charges	152,250	133,900	64%
7841 JPA Expense Allocation	21,841	17,341	100%
Subtotal	174,091	151,241	68%
Gen & Admin Total	681,079	638,681	76%
Strike Team Non Labor Direct Expenses	15,000	15,000	
Total Operating Expenditures	10,433,431	9,114,292	91%
	-	-	
Other Income & Expense			
9101 Grant Expense	-		
Fund 722 Over / <under>	(385,605)	(317,860)	

MITIGATION FEE FUND 733
Budget Summary

Budget Summary for:	FY 26-27	2026-2027	
~Mitigation Fee Fund 733~	Combined	Preliminary	Through
	Budget	Budget	30-Jun
Revenues			
4160 Mitigation Fees	78,667	73,667	98%
4820 Interest	3,790	1,733	823%
Revenue Total	82,457	75,400	112%
Expenses			
6911 Structure & Improvements	-		0%
6921 Equipment	357,125	207,125	0%
7561 Consultants	-		0%
Expense Total	357,125	207,125	0%
Fund 733 Over / <under>	(274,668)	(131,725)	
Beginning Cash	410,000	409,100	
Fund 733 Over / <under>	(274,668)	(131,725)	
Ending Cash	135,332	277,375	

2012 SPECIAL TAX FUND 734
Budget Summary

Budget Summary for: ~Special Tax Fund 734~		FY 2026-27 Combined Budget	FY 2026-27 Preliminary Budget
Revenues			
	4150 Special Tax 2012	1,204,098	1,156,271
	4820 Interest	1,540	1,500
Revenue Total		1,205,638	1,157,771
Expenses			
	7631 Special District Fees	8,500	8,500
	7561 Consultant		-
Expense Total		8,500	8,500
Fund 734 Over / <under>		1,197,138	1,149,271
Beginning Cash		85,034	85,034
Fund 734 Over / <under>		1,197,138	1,160,520
Transfer Out		(1,272,172)	(1,139,271)
Ending Cash		10,000	32,498

CAPITAL EXPENDITURE FUND 758
Budget Summary

Budget Summary for:		FY 2026-27	2026-27	
~Capital Expenditure Fund 758~		Combined Budget	Prelim Budget	Through 30-Jun
Revenues				
4820	Interest	6,500	6,500	0%
4830	Equipment Rental	130,000	0	
4850	Sale of Surplus Property			
4510.BR	Brush Revenue	50,000	50,000	0%
4510.UT	Utility Revenue	20,000	20,000	0%
4510.WT	Water Tender Revenue	35,000	35,000	0%
4510	Equip Admin Revenue	50,000	50,000	
Revenue Total		291,500	161,500	0%
Expenses				
6522	Starlink Communications	1,000	1,000	
6681	Facility Maintenance & Impr	275,000	130,000	
6911	Structure & Improve	12,000	12,000	
6921	Apparatus & Equipment			
	New E84	310,529	310,529	
	WT 84	34,127	34,127	
	New Inclement Weather	44,400	44,400	
7011	Vehicle Maintenance			
7591	Legal Notices (Station 92)	500	500	
8500	Strike Team Expenses	1,000	1,000	
Expense Total		678,556	533,556	0%
Fund 758 Over / <under>		(387,056)	(372,056)	
Beginning Cash		283,495	521,027	
Transfer in from 722		625,000	200,000	
Fund 758 Over / <under>		(387,056)	(372,056)	
Ending Cash		521,439	348,971	

ALL FUND SUMMARY
Fiscal Year 2026/2027

Budget Summary for:
~All Fund Summary~
FY 2026-27

	722	723	733	734	758	
	Operating	Contingency	AB1600	Spec Tax	Capital	Total
Beginning Balance	4,186,651	1,038,736	410,000	85,034	283,495	6,003,916
Receipts	8,775,655		82,457	1,205,638	291,500	10,355,249
Special Tax	1,272,172			(1,272,172)		-
Expenditures	(10,433,431)		(357,125)	(8,500)	(678,556)	(11,477,612)
Change for Fiscal Year	(385,605)	-	(274,668)	10,000	(387,056)	(1,122,363)
Other Income & Expense	-					-
Transfers						
Contingency	-				-	-
Equipment Fund	(625,000)				625,000	-
Ending Balance	3,176,046	1,038,736	135,332	10,000	521,439	4,881,553
		10% of revenue		**$ 1,004,783**		

R26-28 Final Budget Approved

Final Audit Report 2026-09-25

Created:	2026-09-24
By:	Tricia Bush (triciabush@nccfire.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAodKeZuzh5ZPdoeqtTr8L9RQXT9yZokrM

"R26-28 Final Budget Approved" History

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