



Nevada County Consolidated Fire District

Resolution 21-24

Final Budget for the Fiscal Year 2021-22

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

WHEREAS, management has identified the need to expend funds during Fiscal Year 2021-22 to maintain a designated level of service over and above operational expenditures; and

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

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District hereby adopts the Final Budget for Fiscal Year 2021-22 in the amount of \$8,273,778 attached hereto as Exhibit "A", with the stipulation that all purchases comply with Resolution R16-07:

1. Fund 722 - \$6,747,705
2. Fund 733 - \$ 121,996
3. Fund 734 - \$1,013,029
4. Fund 758 - \$ 391,048

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 16th day of September 2021 by the following roll call:

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

Noes:

Absent:

Abstain:

Keith M. Grueneberg

Keith M. Grueneberg (Sep 30, 2021 09:49 PDT)

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

Attest:

Nicole Long

Nicole Long, Secretary of the Board

Resolution 21-24
September 16, 2021



Nevada County Consolidated Fire District
Final Budget
Fiscal Year 2021-22
As of September 16, 2021

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

	2021-22		2020-21	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Revenues				
Taxes & Assessments	7,059,044	6,987,473	6,814,359	100%
Reimbursements	211,810	222,310	228,460	250%
Other Revenue	53,740	53,740	82,221	96%
Revenue Total	7,324,594	7,263,523	7,125,040	105%
Operating Expenditures				
Wages & Benefits				
Wages	4,265,255	4,024,351	3,839,057	97%
Taxes	68,666	65,173	61,930	86%
Benefits	2,088,249	2,060,941	1,987,950	94%
Wages & Benefits Total	6,422,170	6,150,465	5,888,937	96%
Personnel Related	206,116	204,616	154,683	79%
Facility & Equipment	452,105	428,084	503,094	76%
Vehicle Related	171,980	161,123	175,377	92%
Gen & Admin	462,253	459,345	487,383	88%
Total Operating Expenditures	7,714,624	7,403,634	7,209,474	93%
Other Income & Expense	(36,000)	(36,000)		
Fund 722 Over / <under>	(426,030)	(176,110)	(84,434)	
Seasonals, Generator, Workers Comp Audit	298,989	-	See page 9	
Fund 722 adjusted Over / <under>	(163,041)	(176,110)		
Beginning Cash Balance	1,976,193	2,342,753		
Revenues	7,324,594	7,263,523		
Available Cash	9,300,787	9,606,276		
Expenditures	(7,714,624)	(7,403,634)		
Other Income & Expense	(36,000)	(36,000)		
Transfer Out Capital Expenditures (758)	(125,000)	(125,000)		
Transfer Out Contingency Fund (723)	(92,612)	(35,604)		
Ending Cash Balance	1,332,551	2,006,039		
Contingency Fund (723)				
Beginning Cash Balance	1,321,736	1,321,729		
Transfer In Operating Funds (722)	92,612	35,604		
Ending Cash Balance	1,414,348	1,357,333		

Budget Summary for:
~Operating Fund 722~

Revenues

Taxes & Assessments

	FY 2021-22		2020-21		
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun	
4010 Current Secured (Tax)	3,397,435	3,333,005	3,226,494	100%	5.0% increase
4011 Prior Secured (Tax)	-	0	-		
4020 Current Unsecured (Tax)	50,758	50,012	50,459	101%	
4030 Prior Unsecured (Tax)	2,296	1,673	1,390	165%	
4040 Supplemental Secured (Tax)	47,344	31,083	39,205	121%	
4050 Supplemental Unsecured (Tax)	8,598	8,354	1,315	654%	
4060 Suppl Prior Unsecured (Tax)	388	307	169	230%	
4110 NCCFD Special Assess	2,136,398	2,136,436	2,073,062	100%	3.0% increase
4150 Special Tax - 2012	1,002,919	985,846	981,062	99%	1.7% increase
4230 State - Homeowners (Tax)	24,889	24,888	25,334	98%	
4240 State Aid - Prop 172	388,019	415,869	415,869	92%	Reduction from prior year
4290 Other	-	0	-		
	7,059,044	6,987,473	6,814,359	100%	

Reimbursements

4510 Fire Reimbursement (net)	149,850	149,850	150,000	330%	
4520 Prior Year Fire Reimbursement	-	0	-		
4540 Vehicle Repairs (Non-Tax)	7,500	7,500	5,000	146%	
4550 Cost Recovery (Non-Tax)	6,000	6,000	7,500	88%	
4690 Reimbursement - Other	48,460	58,960	65,960	94%	Includes DSI
Subtotal	211,810	222,310	228,460	250%	

Other Revenue

4810 Inspections/Permits (Prevention)	7,500	7,500	12,000	48%	
4812 Plan Review (Prevention)	15,000	15,000	10,000	188%	
4820 Interest (Non-Tax)	25,000	25,000	31,481	75%	
4830 Rentals (Non-Tax)	3,240	3,240	28,740	96%	
4840 Other Current Svcs (Non-Tax)	3,000	3,000	-	0%	
4850 Sale: Surplus Equipme 8-	-	-	-	0%	
4860 Prior Year Revenue (Non-Tax)	-	-	-	0%	
4870 Other Revenue (Non-Tax)	-	-	-		
Subtotal	53,740	53,740	82,221	96%	
Revenue Total	7,324,594	7,263,523	7,125,040	105%	

Budget Summary for:
~Operating Fund 722~

Wages & Benefits

Wages (staffing level)

	FY 2021-22		2020-21		
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun	
5111 Chief / Deputy Chief (2)	371,239	(2) 360,426	353,362	(2) 101%	3% increase
5113 Battalion Chief (2)	233,513	(2) 225,361	225,361	(2) 99%	
5114 Prevention(2)	216,423	(2) 210,119	207,881	(2) 100%	
5121 Captains (9)	867,571	(9) 841,161	844,810	(9) 102%	
5122 Lieutenants (6)	477,939	(6) 463,061	471,207	(6) 96%	
5123 Firefighter (12)	785,471	(12) 758,331	763,117	(12) 94%	
5131 Suppl/Seasonal/Apprentic FF	204,816	204,816	-		
5132 PCF Program	1,500	1,500	600	0%	
5141 Clerical(3)	223,844	(3) 216,773	226,807	(3) 90%	
5145 Fire Mechanic (2)	134,666	(2) 129,730	125,510	(2) 98%	
5151 Overtime & ESPL	523,190	433,954	402,730	110%	
5153 Additional Overtime Staffing	19,487	18,862	41,225	53%	
5161 Strike Team	-	0	-	0%	
5165 Strike Team Backfill	-	0	-	0%	
5171 Holiday Stipend	78,028	75,501	75,196	103%	
5173 Vacation Sell Back	123,066	80,256	96,751	85%	
5185 Directors	4,500	4,500	4,500	68%	
Subtotal	4,265,255	(38) 4,024,351	3,839,057	(38) 97%	

Taxes

5511 Medicare: Employer Tax	62,264	58,771	55,921	85%
5512 FICA: Employer Tax	372	372	316	211%
5521 SUI: Employer Tax	6,030	6,030	5,693	90%
Subtotal	68,666	65,173	61,930	86%

Benefits

5711 CalPERS	1,142,376	1,136,726	1,009,523	97%
5731 Health Insurance	772,464	772,464	772,464	89%
5735 Life Insurance	14,400	14,400	15,000	84%
5751 Workers Comp Insurance	159,009	137,351	190,964	100%
Subtotal	2,088,249	2,060,941	1,987,950	94%

Wages & Benefits Total 6,422,170 6,150,465 5,888,937 96%

% of Revenue	87.7%	83.9%	82.7%
Adjusted for seasonal reserve	84.3%		

3% increase

Includes terminating employees

Classic
 Safety 21.79%, Misc 15.25%
 PEPR
 Safety 13.13%, Misc 7.59%
 UAL \$442k

EMOD 81%

Budget Summary for:
~Operating Fund 722~

	FY 2021-22		2020-21	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Personnel Related				
<u>Clothing/PPE</u>				
6011 Uniforms	26,460	24,960	13,005	80%
6021 Personal Protective Equipment	35,000	35,000	35,000	76%
6031 Safety & PPE (per MOU)	32,130	32,130	33,060	96%
Subtotal	93,590	92,090	81,065	85%
<u>Food / Meals</u>				
6111 Meals - Administration	300	300	300	198%
6113 Meals - Fire	1,500	1,500	500	365%
6114 Meals - Interns	30,822	30,822	4,000	100%
Subtotal	32,622	32,622	4,800	134%
<u>Training / Fitness</u>				
6211 Wellness	31,660	31,660	30,818	62%
6213 Fitness	4,744	4,744	8,500	72%
6221 Tuition/Licenses	22,000	22,000	13,500	83%
6232 Travel	7,500	7,500	6,500	71%
6241 Training Materials	2,000	2,000	2,000	141%
6246 Public Safety Training Center	1,000	1,000	1,000	67%
6261 Mandatory Licenses	2,500	2,500	2,500	84%
6271 Admin Training	8,500	8,500	4,000	24%
Subtotal	79,904	79,904	68,818	69%
Personnel Related Total	206,116	204,616	154,683	79%

12 2nd half

Budget Summary for:
~Operating Fund 722~

Facility & Equipment

Communication

	FY 2021-22		2020-21	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
6511 Telephones	18,760	18,760	16,280	108%
6521 Cellular Phones	10,600	10,600	10,000	90%
Subtotal	29,360	29,360	26,280	101%

Station

6551 Supplies & Services	20,000	20,000	17,400	99%
Subtotal	20,000	20,000	17,400	99%

Insurance

6611 Liability & Umbrella	18,750	15,750	15,052	100%
6621 Property	22,979	19,302	17,322	106%
Subtotal	41,729	35,052	32,374	103%

Facility Maintenance

6681 Facility Maintenance & Imp	170,000	170,000	170,000	46%
Subtotal	170,000	170,000	170,000	46%

Includes deck - station 84

Medical Supplies

6716 EMS Supplies	15,000	15,000	25,000	97%
Subtotal	15,000	15,000	25,000	97%

Apparatus Equipment

6751 Hose	22,000	18,000	16,000	75%
6756 Ladder	1,500	1,500	1,500	0%
6761 Suppression Equip/Small Tools	7,500	7,500	7,500	53%
6766 Power Tools	16,800	16,800	6,800	11%
6771 Pumps	3,830	3,830	4,350	83%
6776 Mobile Communication	4,300	4,300	4,800	130%
6781 Technical Rescue Equipment	13,000	13,000	10,000	67%
6786 SCBA's	8,500	8,500	8,381	50%
6791 Small Tools	-	0	3,100	110%
6796 Drone	1,912	1,912	3,168	52%
6798 Utility Terrain Vehicle	3,220	3,220		
Subtotal	82,562	78,562	65,599	65%

Carry over \$4k from prior year

Jaws service, saw replacements,
 scene lights, batteries, rescue bags,
 misc repairs.

Includes HRT

Spare parts & safety items

Budget Summary for:
~Operating Fund 722~

	FY 2021-22		2020-21	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
<u>Utilities</u>				
6811 Alarm	1,500	1,500	1,360	97%
6821 Electricity / Gas (PGE)	50,391	43,047	41,143	96%
6831 Propane	12,432	12,432	13,136	63%
6841 Trash	3,600	3,600	3,600	79%
6851 Water / Sewer	8,731	8,731	8,549	93%
Subtotal	76,654	69,310	67,788	88%
<u>Capital Expenditures</u>				
6911 Station	7,800	7,800	-	
6921 Equipment	6,000	0	37,103	70%
6931 Vehicle	-	0	37,000	89%
6941 Admin	3,000	3,000	24,550	82%
6951 Other	-	0	-	
Subtotal	16,800	10,800	98,653	101%
Facility & Equipment Total	452,105	428,084	503,094	76%
<u>Vehicle Related</u>				
<u>Insurance</u>				
7001 Vehicle Insurance	12,225	8,925	9,557	87%
Subtotal	12,225	8,925	9,557	87%
<u>Maintenance</u>				
7048 All categories	107,342	107,342	110,820	
Subtotal	107,342	107,342	110,820	93%
<u>Fuel</u>				
7051 Fuel	52,413	44,856	55,000	91%
Subtotal	52,413	44,856	55,000	91%
Vehicle Related Total	171,980	161,123	175,377	92%

Extractor S88
Add'l radios cost share (AFG)
Office furniture

Budget Summary for:
~Operating Fund 722~

Gen & Admin

Office Expense

	FY 2021-22		2020-21	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
7502 Administration	7,000	7,000	5,200	64%
7506 Board	500	500	1,200	19%
7508 Computers	90,000	80,000	74,850	79%
7509 Copier	1,500	1,500	1,500	68%
7511 Memberships	15,655	15,655	15,125	127%
7516 Mileage Reimbursement	-	-	-	0%
7521 Postage & Delivery	1,900	1,900	1,800	76%
7531 Other	-	-	-	
Subtotal	116,555	106,555	99,675	85%

Professional Services

7551 Accounting	12,880	12,880	16,400	75%
7556 Computer	14,850	14,980	10,080	78%
7561 Consultants	7,500	7,500	8,000	88%
7563 Hiring	12,880	11,450	8,250	59%
7566 Legal	41,675	51,675	73,115	70%
7571 Medical Director	6,600	6,600	3,600	92%
Subtotal	96,385	105,085	119,445	72%

{ General counsel, negotiations,
Lexipol, ERC

Publications

7591 Legal Notices	600	600	600	125%
7596 Marketing/Advertising	500	500	500	0%
Subtotal	1,100	1,100	1,100	68%

Special District

7611 Election	-	-	30,000	
7621 LAFCo Budget Share	6,072	5,762	6,745	94%
7631 Nevada County Fees	78,541	77,243	74,838	109%
7641 Other	-	-	-	
Subtotal	84,613	83,005	111,583	108%

Budget Summary for:
~Operating Fund 722~

	FY 2021-22		2020-21	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
<u>Prevention</u>				
7651 Code purchases	1,800	1,800	1,900	103%
7653 Investigation supplies	4,300	4,300	4,300	87%
7657 Inspection supplies	1,500	1,500	1,500	14%
7661 Professional Svcs/Plan checks	2,500	2,500	2,500	84%
7663 Public Education supplies	4,000	4,000	500	4%
7665 Subscriptions/Memberships	3,000	3,000	3,000	63%
7667 Training	9,000	9,000	5,000	60%
7669 Other	3,500	3,500	3,500	52%
Subtotal	29,600	29,600	22,200	66%
<u>JPA</u>				
7831 Dispatch Charges	125,000	125,000	120,000	93%
7841 JPA Expense Allocation	9,000	9,000	13,380	94%
Subtotal	134,000	134,000	133,380	93%
Gen & Admin Total	462,253	459,345	487,383	88%
Total Operating Expenditures	7,714,624	7,403,634	7,209,474	93%
	-	-	-	
<u>Other Income & Expense</u>				
9101 Grant Expense	(36,000)	(36,000)		Generator - funds received in fy 20-21
Fund 722 Over / <under>	(426,030)	(176,110)	(84,434)	
<hr/>				
Note: Cost of seasonal program (funded by fy 20-21 strike team)	248,724	248,724		
Generator grant (funds received fy 20-21)	36,000			
Workers Comp audit fy 20-21 (due to fy 20-21 strike team)	14,265			
	<hr/>			
	298,989			

Budget Summary for:
~Mitigation Fee Fund 733~

	FY 21-22		2020-21	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Revenues				
4160 Mitigation Fees	125,000	125,000	160,000	125%
4820 Interest	1,500	1,500	0	
Revenue Total	126,500	126,500	160,000	126%
Expenses				
6911 Structure & Improvements	-	0	27,085	100%
6921 Equipment	98,996	98,996	119,931	99%
7561 Consultants	23,000	0		
Expense Total	121,996	98,996	147,016	99%
Fund 733 Over / <under>	4,504	27,504	12,984	
Beginning Cash	108,246	99,238	0	
Fund 733 Over / <under>	4,504	27,504	0	
Ending Cash	112,750	126,742	0	

Detail

<u>Acct Description</u>	<u>Amount</u>	
6921 E 86 payments	98,996	98,996
7561 Nexus study	23,000	

Budget Summary for: ~Special Tax Fund 734~	FY 2021-22		2020-21	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Revenues				
4150 Special Tax 2012	1,011,029	995,804	988,182	99%
4820 Interest	2,000	0	1,897	119%
Revenue Total	1,013,029	995,804	990,079	99%
Expenses				
7631 Special District Fees	10,110	9,958	9,018	93%
Expense Total	10,110	9,958	9,018	93%
Fund 734 Over / <under>	1,002,919	985,846	981,061	
Beginning Cash	52,994	52,757		
Fund 734 Over / <under>	1,002,919	985,846		
Transfer Out	(1,002,919)	(985,846)		
Ending Cash	52,994	52,757		

Budget Summary for:

~Capital Expenditure Fund 758~

	FY 2021-22		2020-21	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Revenues				
4820 Interest			0	
4830 Equipment Rental			0	
4850 Sale of Surplus Property	60,000	60,000	25,000	
Revenue Total	60,000	60,000	25,000	217%
Expenses				
6911 Station	0	0	0	
6921 Equipment	320,048	320,048	35,000	
6931 Vehicles	65,000	0	70,884	
7561 Consultants	6,000	0	0	
Expense Total	391,048	320,048	105,884	91%
Fund 758 Over / <under>	(331,048)	(260,048)	(80,884)	
Beginning Cash	560,725	430,940		
Transfer in from 722	125,000	125,000		
Fund 758 Over / <under>	(331,048)	(260,048)		
Ending Cash	354,677	295,892		

Detail

<u>Acct</u>	<u>Amount</u>	<u>Amount</u>
6921 AED Replacements	19,500	19,500
Jaws E86	40,000	40,000
Thermal Imaging Camera	10,000	10,000
R84 Payments	59,819	59,819
E88 Hose & Equipment	55,000	55,000
E88 K12 Saw	2,000	2,000
E88 Payments	133,729	133,729
	<u>320,048</u>	<u>320,048</u>
6931 F250 for Deputy Fire Marshal	65,000	
7561 Brindlee commission	6,000	

Budget Summary for:
~All Fund Summary~
FY 2021-22

	722 Operating	723 Contingency	733 AB1600	734 Spec Tax	758 Capital	Total
Beginning Balance	1,976,193	1,321,736	108,246	52,994	560,725	4,019,894
Receipts	6,321,675		126,500	1,013,029	60,000	7,521,204
Special Tax	1,002,919			(1,002,919)		-
Expenditures	(7,714,624)		(121,996)	(10,110)	(391,048)	(8,237,778)
Change for Fiscal Year	(390,030)	-	4,504	(0)	(331,048)	(716,574)
Other Income & Expense	(36,000)					(36,000)
Transfers						
Contingency	(92,612)	92,612				-
Equipment Fund	(125,000)				125,000	-
Ending Balance	1,332,551	1,414,348	112,750	52,994	354,677	3,267,320







Resolution 21-24 Final Budget Fiscal Year 2021-22

Final Audit Report

2021-09-30

Created:	2021-09-29
By:	Nicole Long (nicolelong@nccfire.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAdie5u_IYlJSl0jgrbgD8naD17xcYXsa

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