



# Nevada County Consolidated Fire District

## Resolution 19-25

### Resolution of the Board of Directors Establishing the Final Budget for Fiscal Year 2019-20

**WHEREAS**, Section 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 2019-20 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, and Fund 734 and Fund 758 (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 2019-20 in the amount of \$7,717,706, attached hereto as Exhibit "A", with the stipulation that all purchases comply with Resolution R16-07:

1. Fund 722	-	\$	6,007,903
2. Fund 733	-	\$	153,166
3. Fund 734	-	\$	964,084
4. Fund 758	-	\$	592,553


The foregoing Resolution was duly passed at an official meeting of the Nevada County Consolidated Fire District, held September 19, 2019 by the following roll call vote:

Ayes: Carrington, Dorland, Grueneberg, Hanson, Nelson, Slade-Troutman

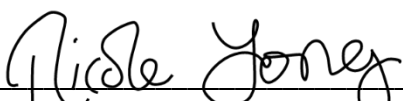
Noes:

Absent: Garrett

Abstain:

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

Attest:

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



Nevada County Consolidated Fire District  
Final Budget for:  
Fiscal Year 2019-20  
As of September 19, 2019

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

	FY 2019-20		2018-19	
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b>Revenues</b>				
Taxes & Assessments	6,551,072	6,560,972	6,273,138	100%
Reimbursements	118,910	168,910	219,667	161%
Other Revenue	78,740	78,740	126,624	129%
<b>Revenue Total</b>	<b>6,748,722</b>	<b>6,808,622</b>	<b>6,619,429</b>	<b>102%</b>
<b>Operating Expenditures</b>				
<b>Wages &amp; Benefits</b>				
Wages	3,875,146	3,786,604	3,513,692	95%
Taxes	66,127	64,843	60,483	88%
Benefits	1,877,953	1,879,191	1,722,689	92%
<b>Wages &amp; Benefits Total</b>	<b>5,819,227</b>	<b>5,730,638</b>	<b>5,296,864</b>	<b>94%</b>
Personnel Related	197,048	208,571	243,157	72%
Facility & Equipment	368,554	369,394	388,128	79%
Vehicle Related	182,279	181,079	183,426	105%
Gen & Admin	396,123	369,856	406,997	86%
<b>Total Operating Expenditures</b>	<b>6,963,230</b>	<b>6,859,538</b>	<b>6,518,572</b>	<b>93%</b>
Fund 722 Over / <under>	(214,508)	(50,916)	100,857	
Seasonal program funded from prior yr	217,377	217,377		
Fund 722 adjusted Over / <under>	2,869	166,461		
<b>Beginning Cash Balance</b>	<b>1,573,045</b>	<b>1,501,233</b>	<b>1,321,754</b>	
Revenues	6,748,722	6,808,622	6,619,430	
<b>Available Cash</b>	<b>8,321,767</b>	<b>8,309,855</b>	<b>7,941,184</b>	
Expenditures	(6,963,230)	(6,859,537)	(6,518,571)	
Transfer Out Capital Expenditures (758)	(75,000)	(125,000)	(75,000)	
Transfer Out Contingency Fund (723)	(166,940)	(58,390)	(173,339)	
<b>Ending Cash Balance</b>	<b>1,116,598</b>	<b>1,266,928</b>	<b>1,174,274</b>	
<b>Contingency Fund (723)</b>				
Beginning Cash Balance	1,069,800	1,159,339	986,000	
Transfer In Operating Funds (722)	166,940	58,390	173,339	
<b>Ending Cash Balance</b>	<b>1,236,740</b>	<b>1,217,729</b>	<b>1,159,339</b>	

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

	FY 2019-20		2018-19		
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun	
<b>Revenues</b>					
<b><u>Taxes &amp; Assessments</u></b>					
4010 Current Secured (Tax)	3,084,552	3,111,715	2,931,747	101%	4.1% increase
4020 Current Unsecured (Tax)	59,702	47,571	47,270	100%	
4030 Prior Unsecured (Tax)	-	0	250	193%	
4040 Supplemental Secured (Tax)	29,477	16,566	55,000	54%	
4050 Supplemental Unsecured (Tax)	-	0	1,000	78%	
4060 Suppl Prior Unsecured (Tax)	-	0	300	43%	
4110 NCCFD Special Assessment	2,009,382	2,015,294	1,936,239	101%	3% increase
4150 Special Tax - 2012	955,327	957,194	917,688	96%	3% increase
4210 Tax Share: Grass Valley	-	0	15,303	100%	
4230 State - Homeowners (Tax)	25,435	25,435	25,671	99%	
4240 State Aid - Prop 172	387,198	387,198	342,470	100%	
4290 Other	-	0	200	96%	
	<b>6,551,072</b>	<b>6,560,973</b>	<b>6,273,138</b>	<b>100%</b>	
<b><u>Reimbursements</u></b>					
4510 Fire Reimbursement (net)	25,000	75,000	175,000	186%	
4520 Prior Year Fire Reimbursement	-	0	11,167	11%	
4540 Vehicle Repairs (Non-Tax)	10,000	10,000	7,500	70%	
4550 Cost Recovery (Non-Tax)	20,000	20,000	20,000	89%	
4690 Reimbursement - Other	63,910	63,910	6,000	78%	Includes DSI program w/Nev County
Subtotal	<b>118,910</b>	<b>168,910</b>	<b>219,667</b>	<b>161%</b>	
<b><u>Other Revenue</u></b>					
4810 Inspections/Permits (Prevention)	10,000	10,000	10,000	87%	
4812 Plan Review (Prevention)	20,000	20,000	5,000	368%	
4820 Interest (Non-Tax)	18,000	18,000	16,100	157%	
4830 Rentals (Non-Tax)	28,740	28,740	25,500	105%	
4860 Prior Year Revenue (Non-Tax)	-	0	68,024	100%	
4870 Other Revenue (Non-Tax)	2,000	2,000	2,000	121%	
Subtotal	<b>78,740</b>	<b>78,740</b>	<b>126,624</b>	<b>129%</b>	
<b>Revenue Total</b>	<b>6,748,722</b>	<b>6,808,623</b>	<b>6,619,429</b>	<b>102%</b>	

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

		FY 2019-20		2018-19	
		Final	Preliminary	Final	Through
		Budget	Budget	Budget	30-Jun
<b>Wages &amp; Benefits</b>					
<u>Wages (staffing level)</u>					
Subtotal		3,875,146	(38) 3,786,604	3,513,692	(37.5) 95%
<u>Taxes</u>					
5511 Medicare: Employer Tax		56,504	55,220	51,268	86%
5512 FICA: Employer Tax		516	516	496	84%
5521 SUI: Employer Tax		9,108	9,108	8,719	95%
Subtotal		66,127	64,844	60,483	88%
<u>Benefits</u>					
5711 CalPERS		900,391	896,974	752,424	97%
5731 Health Insurance		772,464	772,464	772,464	85%
5735 Life Insurance		16,200	16,200	15,699	86%
5751 Workers Comp Insurance		188,898	193,553	182,102	99%
Subtotal		1,877,953	1,879,191	1,722,689	92%
<b>Wages &amp; Benefits Total</b>		<b>5,819,227</b>	<b>5,730,639</b>	<b>5,296,864</b>	<b>94%</b>
% of Revenue					
Permanent staffing		83.0%	81.6%	80.0%	
W/seasonal personnel		86.2% Seasonal cost funded by prior year strike team revenue.			

MOU negotiations not complete.

5711 CalPERS  
 Safety 20.07% PEPR 13.03%  
 Misc 14.40% PEPR 7.00%  
 UAL \$308,999

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

	FY 2019-20		2018-19	
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b><u>Personnel Related</u></b>				
<b><u>Clothing/PPE</u></b>				
6011 Uniforms	11,835	18,735	15,308	91%
6021 Personal Protective Equipment	40,000	40,000	45,000	41%
6022 PPE Auxiliary Personnel	-	0	40,000	100%
6031 Safety & PPE (per MOU)	25,700	25,700	25,350	96%
Subtotal	77,535	84,435	125,658	77%
<b><u>Food / Meals</u></b>				
6111 Meals - Administration	350	350	350	96%
6113 Meals - Fire	1,500	1,500	1,000	15%
6114 Meals - Interns	36,473	41,096	26,199	66%
Subtotal	38,323	42,946	27,549	64%
<b><u>Training / Fitness</u></b>				
6211 Wellness	26,740	26,740	24,400	101%
6213 Fitness	4,400	4,400	7,200	100%
6221 Tuition/Licenses	20,000	20,000	24,125	94%
6232 Travel	8,500	8,500	8,625	38%
6241 Training Materials	2,000	2,000	5,000	26%
6246 Public Safety Training Center	1,000	1,000	1,000	247%
6251 Education Incentive Program	9,300	9,300	9,600	3%
6261 Mandatory Licenses	2,250	2,250	2,500	56%
6271 Admin Training	7,000	7,000	7,500	57%
Subtotal	81,190	81,190	89,950	67%
<b>Personnel Related Total</b>	<b>197,048</b>	<b>208,571</b>	<b>243,157</b>	<b>72%</b>

5 1st half, 13 2nd half of FY

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

	FY 2019-20		2018-19	
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b>Facility &amp; Equipment</b>				
<b>Communication</b>				
6511 Telephones	18,000	18,000	18,800	90%
6521 Cellular Phones	8,550	8,190	10,071	81%
Subtotal	26,550	26,190	28,871	87%
<b>Station</b>				
6551 Supplies & Services	18,000	18,000	14,940	125%
6591 Small Tools	-	0	1,750	42%
Subtotal	18,000	18,000	16,690	102%
<b>Insurance</b>				
6611 Liability & Umbrella	13,824	13,824	13,464	81%
6621 Property	16,457	16,457	15,270	103%
Subtotal	30,281	30,281	28,734	100%
<b>Facility Maintenance</b>				
6681 Facility Maintenance & Imp	120,000	120,000	120,000	92%
Subtotal	120,000	120,000	120,000	92%
<b>Medical Supplies</b>				
6716 EMS Supplies	12,000	12,000	10,000	104%
Subtotal	12,000	12,000	10,000	104%
<b>Apparatus Equipment</b>				
6751 Hose	21,000	21,000	17,000	100%
6756 Ladder	1,150	1,150	1,100	104%
6761 Suppression Equip/Small Tools	10,000	10,000	13,200	63%
6766 Power Tools	6,800	6,800	6,900	18%
6771 Pumps	4,347	4,347	4,449	76%
6776 Mobile Communication	2,500	2,500	9,600	97%
6781 Technical Rescue Equipment	6,500	6,500	6,500	75%
6786 SCBA's	5,000	5,000	12,000	13%
6791 Small Tools	1,000	1,000	-	0%
6796 Other	-	0	-	0%
Subtotal	58,297	58,297	70,749	66%

Est 5% increase

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

	FY 2019-20		2018-19		
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun	
<b>Utilities</b>					
6811 Alarm	2,120	2,120	1,470	49%	
6821 Electricity / Gas (PGE)	44,515	44,515	42,046	106%	
6831 Propane	13,230	13,230	8,933	126%	
6841 Trash	3,837	3,837	3,815	95%	
6851 Water / Sewer	8,224	8,224	7,885	104%	
Subtotal	71,926	71,926	64,149	107%	
<b>Capital Expenditures</b>					
6911 Station	-	0	-	0%	
6921 Equipment	31,500	31,500	-	0%	Radios
6931 Vehicle	-	1,200	-	0%	
6941 Admin	-	0	48,935	63%	
6951 Other	-	0	-		
Subtotal	31,500	32,700	48,935	77%	
<b>Facility &amp; Equipment Total</b>	<b>368,554</b>	<b>369,394</b>	<b>388,128</b>	<b>79%</b>	
<b>Vehicle Related</b>					
<b>Insurance</b>					
7001 Vehicle Insurance	8,481	8,481	8,723	87%	Est 5% increase
Subtotal	8,481	8,481	8,723	87%	
<b>Maintenance</b>					
7048 All categories	106,200	105,000	105,000	120%	
Subtotal	106,200	105,000	105,000	120%	
<b>Fuel</b>					
7051 Fuel	67,598	67,598	69,703	87%	
Subtotal	67,598	67,598	69,703	87%	
<b>Vehicle Related Total</b>	<b>182,279</b>	<b>181,079</b>	<b>183,426</b>	<b>105%</b>	



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

	FY 2019-20		2018-19	
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b>Gen &amp; Admin</b>				
<b><u>Office Expense</u></b>				
7502 Administration	7,200	7,200	8,600	54%
7506 Board	1,800	1,200	500	168%
7508 Computers	60,723	52,062	55,945	87%
7509 Copier	1,500	1,500	1,070	142%
7511 Memberships	15,000	15,000	13,594	104%
7516 Mileage Reimbursement	-	0	-	0%
7521 Postage & Delivery	2,040	2,040	1,000	132%
7531 Other	-	0	-	0%
Subtotal	88,263	79,002	80,709	88%
<b><u>Professional Services</u></b>				
7551 Accounting	11,450	11,450	21,350	94%
7556 Computer	9,720	9,720	10,800	58%
7561 Consultants	22,000	8,000	12,500	173%
7563 Hiring	8,005	8,005	5,475	91%
7566 Legal	24,434	25,334	26,850	59%
7571 Medical Director	3,600	1,873	1,873	100%
Subtotal	79,209	64,382	78,848	90%
<b><u>Publications</u></b>				
7591 Legal Notices	600	600	1,000	58%
7596 Marketing/Advertising	500	500	1,000	20%
Subtotal	1,100	1,100	2,000	39%
<b><u>Special District</u></b>				
7611 Election	-	0	-	0%
7621 LAFCo Budget Share	6,458	5,951	5,120	100%
7631 Nevada County Fees	71,901	72,227	68,272	103%
7641 Other	-	0	-	0%
Subtotal	78,359	78,178	73,392	103%

Includes WNCFD cost share

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

	FY 2019-20		2018-19	
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b><u>Prevention</u></b>				
7651 Code purchases	3,000	3,000	3,000	47%
7653 Investigation supplies	7,025	8,000	13,462	57%
7657 Inspection supplies	3,000	3,000	1,000	0%
7661 Professional Svcs/Plan checks	2,500	2,500	4,000	61%
7663 Public Education supplies	6,000	6,000	2,480	105%
7665 Subscriptions/Memberships	5,750	5,750	5,750	33%
7667 Training	5,000	5,000	5,000	77%
7669 Other	8,000	8,000	11,694	112%
Subtotal	40,275	41,250	46,386	71%
<b><u>JPA</u></b>				
7831 Dispatch Charges	100,000	100,000	120,000	77%
7841 JPA Expense Allocation	8,918	5,944	5,662	100%
Subtotal	108,918	105,944	125,662	78%
<b>Gen &amp; Admin Total</b>	<b>396,123</b>	<b>369,856</b>	<b>406,997</b>	<b>86%</b>
<b>Total Operating Expenditures</b>	<b>6,963,230</b>	<b>6,859,539</b>	<b>6,518,572</b>	<b>93%</b>
<b>Fund 722 Over / &lt;under&gt;</b>	<b>(214,508)</b>	<b>(50,916)</b>	<b>100,857</b>	
<b>Seasonal program funded from prior Year</b>	<b>217,377</b>	<b>217,377</b>		
<b>Fund 722 adjusted Over/&lt;under&gt;</b>	<b>2,869</b>	<b>166,461</b>		

**Budget Summary for:**  
**~Operating Fund 733~**

	<u>FY 2019-20</u>		<u>2018-19</u>	
	<u>Final Budget</u>	<u>Preliminary Budget</u>	<u>Final Budget</u>	<u>Through 30-Jun</u>
<b>Revenues</b>				
4160 Mitigation Fees	80,000	80,000	80,000	139%
4820 Interest	-		1,900	155%
<b>Revenue Total</b>	<b>80,000</b>	<b>80,000</b>	<b>81,900</b>	<b>139%</b>
<b>Expenses</b>				
6911 Structure & Improvements	54,170	54,170	54,170	100%
6921 Equipment	98,996	98,996	149,054	99%
<b>Expense Total</b>	<b>153,166</b>	<b>153,166</b>	<b>203,224</b>	<b>100%</b>
<b>Fund 733 Over / &lt;under&gt;</b>	<b>(73,166)</b>	<b>(73,166)</b>	<b>(121,324)</b>	
<b>Beginning Cash</b>	<b>119,156</b>	<b>119,156</b>	<b>207,511</b>	
Fund 733 Over / <under>	(73,166)	(73,166)	(121,324)	
<b>Ending Cash</b>	<b>45,990</b>	<b>45,990</b>	<b>86,187</b>	

**Detail**

<u>Acct Description</u>	<u>Amount</u>	<u>Amount</u>
6911 West America	54,170	54,170
6921 PNC Engine 86	98,996	98,996

**Budget Summary for:**  
**~Operating Fund 734~**

	<b>FY 2019-20</b>		<b>2018-19</b>	
	<b>Final Budget</b>	<b>Preliminary Budget</b>	<b>Final Budget</b>	<b>Through 30-Jun</b>
<b>Revenues</b>				
4150 Special Tax 2012	962,226	964,093	925,357	101%
4820 Interest	1,355	1,355	0	100%
<b>Revenue Total</b>	<b>963,581</b>	<b>965,448</b>	<b>925,357</b>	<b>101%</b>
<b>Expenses</b>				
7631 Special District Fees	8,757	8,757	8,748	97%
<b>Expense Total</b>	<b>8,757</b>	<b>8,757</b>	<b>8,748</b>	<b>97%</b>
<b>Fund 734 Over / &lt;under&gt;</b>	<b>954,824</b>	<b>956,691</b>	<b>916,609</b>	
<b>Beginning Cash</b>	46,015	503	1,079	
Fund 734 Over / <under>	954,824	956,691	916,609	
Transfer Out	(955,327)	(957,194)	(917,688)	
<b>Ending Cash</b>	<b>45,512</b>	<b>0</b>	<b>0</b>	

**Budget Summary for:**  
**~Operating Fund 758~**

	<u>FY 2019-20</u>		<u>2018-19</u>	
	<u>Final Budget</u>	<u>Preliminary Budget</u>	<u>Final Budget</u>	<u>Through 30-Jun</u>
<b>Revenues</b>				
4820 Interest			7,300	172%
4830 Equipment Rental			42,000	91%
4850 Sale of Surplus Property	40,000	40,000	75,000	127%
<b>Revenue Total</b>	<b>40,000</b>	<b>40,000</b>	<b>124,300</b>	<b>117%</b>
<b>Expenses</b>				
6911 Station	42,000	42,000	6,000	72%
6921 Equipment	89,600	89,600	190,250	90%
6931 Vehicles	460,953	460,953	407,686	37%
7561 Consultants	0	0	29,500	31%
<b>Expense Total</b>	<b>592,553</b>	<b>592,553</b>	<b>633,436</b>	<b>66%</b>
<b>Fund 758 Over / &lt;under&gt;</b>	<b>(552,553)</b>	<b>(552,553)</b>	<b>(509,136)</b>	
<b>Beginning Cash</b>	635,004	635,004	713,308	
<b>Transfer in from 722</b>	75,000	125,000	75,000	
<b>Fund 758 Over / &lt;under&gt;</b>	<b>(552,553)</b>	<b>(552,553)</b>	<b>(509,136)</b>	
<b>Ending Cash</b>	<b>157,451</b>	<b>207,451</b>	<b>279,172</b>	

**Detail**

<u>Acct</u>	<u>Amount</u>	<u>Amount</u>
6911 Station 86	42,000	42,000
6921 Extrication 89	32,000	32,000
Misc	25,000	25,000
SCBA bottles	17,600	17,600
Shop Tools	15,000	15,000
	<u>89,600</u>	<u>89,600</u>
6931 Battalion Chief Vehicle	65,000	65,000
Rescue Vehicle	280,267	280,267
Engine 89	115,686	115,686
	<u>460,953</u>	<u>460,953</u>
	<u>592,553</u>	<u>592,553</u>

**Budget Summary for:**  
**~All Fund Summary~**

	722 Operating	723 Contingency	733 AB1600	734 Spec Tax	758 Capital	Total
Beginning Balance	1,573,045	1,069,800	119,156	46,015	635,004	3,443,020
Receipts	5,793,396		80,000	963,581	40,000	6,876,976
Special Tax	955,327			(955,327)		-
Expenditures	(6,963,230)		(153,166)	(8,757)	(592,553)	(7,717,706)
Change for Fiscal Year	(214,508)	-	(73,166)	(503)	(552,553)	(840,730)
Transfers						
Contingency	(166,940)	166,940				-
Equipment Fund	(75,000)				75,000	-
Ending Balance	1,116,598	1,236,740	45,990	45,512	157,451	2,602,290