

***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 – April 29, 2026
2. Fund Balances, Check History Report and Credit Card History Report
3. Engagement Letter from Fechter & Co. for Audit Services for FYE 2025/2026
4. Engagement Letter with Willdan Financial Services and the Nevada County Consolidated Fire District for Assessment and Special Tax Levy's (reoccurring).

COMMITTEE REPORTS

STANDING COMMITTEES

FINANCE/BUDGET: Hall, Slade-Troutman

PERSONNEL: Carrington, Nelson, Bennett

AD HOC COMMITTEES

BOARD POLICY AND PROCEDURES: Grueneberg

REORGANIZATION: Grueneberg, Dorland, Carrington

LOCAL AGENCY ASSIGNMENTS

NEVADA COUNTY FIRE AGENCY (JPA): Robitaille, Bennett

NEW BUSINESS

5. Discussion and Possible Action, Resolution R26-07, Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of Nevada County Consolidated Fire District & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services for FY 2026/2027 Tax Rolls. **Admin Svcs. Long**
6. Discussion and Possible Action, Resolution R26-08, Authorizing the Fire Suppression Benefit Assessment, District 2004-1, Located in the Boundaries of the Nevada County Consolidated Fire District, to be Placed on the Nevada County Secured Tax Rolls & Requesting the County of Nevada to Levy & Collect this District-Wide Suppression Benefit Assessment for FY 2026/2027. **Admin Svcs. Long**
7. Discussion and Possible Action, Resolution R26-09, Fund Transfer from 734 to 722 in the amount of \$457,868.00. **Admin Svcs. Long**
8. Discussion and Possible Action, Resolution R26-10, Resolution Calling for General District Election. **President Grueneberg**
9. Discussion and Possible Action, Staff Report for Conditional Offers in Anticipation of Consolidation. **Fire Chief Robitaille**
10. Discussion and Possible Action Thank you letter to Congressman Kiley from our District, for his support in the Medium Rescue and our Inclement Weather Response Program. **Chief Robitaille**
11. Correspondence: Thank you letter to Fire Marshal Mason. **President Grueneberg**

CHIEFS MONTHLY REPORT

***BOARD DISCUSSION**

ADJOURNMENT

Board Meeting Schedule

All Regular Board Meetings will take place on the fourth Wednesday 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
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 MINUTES April 29, 2026
Regular Meeting held at
11329 McCourtney Road, Grass Valley, CA 95949

NCCFD DIRECTORS

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

STAFF:

Present: Fire Chief Robitaille, Fire Marshal Mason, Administrative Services Manager Long, Ophir Hill Fire Chief Rothenberger and staff from Ophir Hill Fire.

STANDING ORDERS:

President Grueneberg called the meeting to order at 11:00 am and took roll call, noting all Directors but were present. He led in the pledge of allegiance.

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

Per CA Government Code 54954.3

No public comment.

CONSENT CALENDAR

1. Acceptance of Minutes – March 25, 2026
2. Fund Balances, Check History Report and Credit Card History Report

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

COMMITTEE REPORTS

STANDING COMMITTEES

FINANCE/BUDGET: Hall, Slade-Troutman

PERSONNEL: Carrington, Bennett, Nelson

AD HOC COMMITTEES

BOARD POLICY AND PROCEDURES: Grueneberg

REORGANIZATION: Carrington, Dorland, Grueneberg

LOCAL AGENCY ASSIGNMENTS

NEVADA COUNTY FIRE AGENCY (JPA): Bennett, Robitaille

Finance – No report

Personnel – No report

Board Policy & Procedures – No report

JPA – No report

Reorganization – Later

NEW BUSINESS

- 3. **Discussion and Possible Action, Grand Jury Report Published April 2026.** President Grueneberg believed the report to be accurate, proving our suspicions. He said Penn Valley Fire has a lot to respond to. President Grueneberg reiterated how our District tries to do everything correct, having our audit and other documents readily available online. After some discussion, the general consensus was that the report validated our decision to table the consolidation with Penn Valley Fire. Chief Robitaille stated our district is always focused on service and that he’s excited to join Ophir Hill Fire. He said good did come from this, Station 59 was kept open and that we co-staffed Station 59 with continuity. He emphasized a lot of time and energy went into it. Director Carrington brought up the Budget Workshop that was occurring at the County today and into tomorrow and they gave us no heads up except an email the day before stating we could come and have 3 minutes to speak, which was during our scheduled Board Meeting. The Board was not thrilled with this and will be trying to get on the agenda of another meeting.

- 4. **Correspondence – Thank you letters to Fire Marshal Mason and Chief Robitaille.** President Grueneberg stated we received two cards and it was very nice of them.

CHIEFS MONTHLY REPORT

Fire Chief Robitaille briefed the board on meetings and updates including Congressman Kevin Kiley funding our request for the medium rescue – which is part of the Special Operations Package, timeline is 1 year. He attended the Region IV meeting. The state wants 10 USAR task forces, we most likely could participate since there is nothing North of Sacramento. He met with Senator Schiff and Padilla’s offices for different projects with high thresholds. Additionally, BC Nunnink and the Chief also submitted an Inclement Weather Package with the USDA Grant, consisting of a tow vehicle, a large snowplow, a trailer, snow cat, two snow mobiles and a side by side with tracks, costing approximately \$700,000. This project has one more step to be approved. Another project being \$7.6 for a new station at 86 at Paye Property and advised we made Senator Schiff’s list today to move forward. He met with NID regarding the MOU agreement, DGS regarding Station 92 project, attended FDAC in Seaside and a Joint Meeting with CSDA, NID and Nevada County OES. The district participated in Banner Mountain FWC Workday, the Chief met with Evan with Nevada City OES and conducted Chief Interviews for Firefighter applicants. The Chief went over monthly statistics with 296 incidents. Fire Marshal Mason updated the Board with 7 plan reviews and 17 inspections. He met with a property owner on Little Deer Creek Lane to discuss driveway standards, met with the developer of Yerba Buena Court regarding vegetation removal, met with the owner of 49 Self Storage for an expansion project and met with several property owners about vegetation removal and complying with Nevada County Hazardous Vegetation Ordinance. Lastly, there was a fire evacuation drill/public education event at Plumline Learning, assisted a resident on Marigold with smoke detectors and provided 17 hours of mentorship for a senior project.

BOARD DISCUSSION

The next LAFCo meeting is on May 21, 2026.

ADJOURNMENT

President Grueneberg adjourned the meeting at 11:42am.

Attest:

Approved by:

Tricia Bush
Board Secretary

Keith Grueneberg
President of the Board

**Nevada County Consolidated Fire District
Fund Recap & Cash Balances
May 2026**

	Fund					Total
	722 Operating	723 Contingency	733 AB1600	734 Special Tax	758 Capital	
Beginning Cash ¹	1,146,258	1,038,736	392,381	45,087	240,538	2,863,000
Revenues	2,844,978		12,603	452,781	2,403	3,312,765
Expenditures	(661,721)		-	-	(17,677)	(679,398)
Other Inc/Expense	7,432				(7,427)	5
Other Activity ²	(21,789)		10			(21,780)
Ending Cash ¹	3,315,158	1,038,736	404,994	497,868	217,837	5,474,592

¹ Includes Well Fargo

² Reconciling items, prior period adjustments

Nevada County Consolidated Fire District Operating Fund 722 April 2026

	Apr 26	Jul '25 - Apr 26	Budget	% of Budget
Revenues				
4000 · Taxes & Assessments				
4010 · Current Secured	1,652,393	3,924,434	4,121,889	95%
4020 · Current Unsecured	152	58,792	63,819	92%
4030 · Prior Unsecured	0	226	765	30%
4040 · Supplemental Secured	11,375	53,683	92,139	58%
4050 · Supplemental Unsecured	97	1,520	2,217	69%
4060 · Supplemental Prior Unsecured	77	2,163	500	433%
4110 · Benefit Assessment	987,486	2,345,379	2,468,715	95%
4151 · Special Tax 2012 (transfer in)	0	577,771	1,076,246	54%
4230 · State Homeowners	0	11,842	24,058	49%
4240 · State Public Safety Prop 172	165,326	412,660	466,412	88%
4290 · Other	0	171		
Total 4000 · Taxes & Assessments	2,816,906	7,388,641	8,316,760	89%
4500 · Reimbursements				
4510 · Strike Team	0	478,231	150,000	220%
4520 · Strike Team Prior Year	0	620,313		
4522 · Strike Team Cost Offset	0	(768,163)		
4540 · Vehicle Repair	0	12,015	12,000	100%
4550 · Cost Recovery	713	19,165	25,000	77%
4690 · Other Reimbursements	60	2,483	13,135	19%
Total 4500 · Reimbursements	773	364,044	200,135	182%
4800 · Other Revenue				
4810 · Inspections & Permits	630	11,614	14,825	78%
4812 · Plan Reviews	1,764	10,214	12,000	85%
4820 · Interest & Finance Charges	24,405	45,030	60,000	75%
4830 · Rentals	500	2,850	4,150	69%
4840 · Other Current Services	0	2,712	5,000	54%
4850 · Sale Surplus Equipment	0	1		
Total 4800 · Other Revenue	27,299	72,421	95,975	75%
Total Revenues	2,844,978	7,825,106	8,612,870	91%

**Nevada County Consolidated Fire District
Operating Fund 722
April 2026**

	<u>Apr 26</u>	<u>Jul '25 - Apr 26</u>	<u>Budget</u>	<u>% of Budget</u>
Expense				
5000 · Wages & Benefits				
5100 · Wages				
5111 · Chief / Div. Chief (1)	18,697	169,812	219,863	77%
5113 · Battalion Chief (3)	39,395	324,691	394,502	82%
5114 · Fire Marshal / FPO II (1)	15,607	201,852	220,403	92%
5114.1 · Prevention OT	40	4,203	6,781	62%
5121 · Captains (10)	109,016	868,107	1,079,351	80%
5122 · Lieutenants (4)	28,839	339,129	416,747	81%
5123 · Firefighter (15)	64,222	628,916	876,223	72%
5131 · Supplemental / Seasonal FF	0	8,871	61,621	14%
5132 · PCF / Reserve FF	0	3,532	6,600	54%
5141 · Clerical (2.75)	18,659	174,560	230,066	76%
5141.1 · Clerical OT	13	135	2,845	5%
5145 · Fire Mechanic (2)	15,148	138,425	174,327	79%
5145.1 · Fleet & Facilities OT	0	0	2,979	0%
5151 · Overtime				
5151.1 · Training OT Offset	(8,788)	(8,788)		
5151 · Overtime - Other	59,610	494,436	474,669	104%
Total 5151 · Overtime	50,822	485,648	474,669	102%
5152 · HRT Training & Deployment OT		2,187	13,860	16%
5153 · Additional Overtime Staffing	854	4,321	10,000	43%
5161 · Strike Team	5,376	397,157		
5165 · Strike Team Backfill	1,359	122,881		
5166 · Strike Team Incentive	0	34,556		
5166.1 · ST Incentive Non-Reim (RROP)	0	9,897		
5167 · Strike Team Revenue Offset	0	(757,184)		
5168 · Uniform Allowance	0	31,174	33,820	92%
5171 · Holiday Stipend	1,163	90,965	90,193	101%
5173 · Vacation / CTO Buy Back	2,001	52,488	74,320	71%
5185 · Directors	225	1,875	6,300	30%
5199 · Retro Earnings	0	41,175		
Total 5100 · Wages	371,436	3,379,373	4,395,470	77%
5500 · Payroll Taxes				
5511 · Medicare Employer Tax	5,333	58,820	66,213	89%
5512 · Soc Security Employer Tax	0	494	2,041	24%
5521 · SUI Employer Tax	172	5,944	6,559	91%
5526 · Strike Team Revenue Offset	0	(10,979)		
Total 5500 · Payroll Taxes	5,505	54,279	74,813	73%
5700 · Benefits				
5711 · Pension	88,692	1,362,058	1,473,719	92%
5731 · Health Insurance	64,395	597,158	776,120	77%
5732 · Health Reimbursement	1,490	8,100	9,960	81%
5735 · Life Insurance	728	10,466	11,925	88%
5751 · Workers Comp Insurance	0	418,514	419,490	100%
Total 5700 · Benefits	155,305	2,396,296	2,691,214	89%
Total 5000 · Wages & Benefits	532,246	5,829,948	7,161,497	81%

Nevada County Consolidated Fire District Operating Fund 722 April 2026

	Apr 26	Jul '25 - Apr 26	Budget	% of Budget
6000 · Personnel Related				
6010 · Clothing / PPE				
6011 · Uniforms	350	10,673	20,905	51%
6021 · Personal Protective Equip	2,548	43,025	64,788	66%
Total 6010 · Clothing / PPE	2,898	53,698	85,693	63%
6100 · Food / Meals				
6111 · Meals - Administration	0	901	3,750	24%
6113 · Meals - Fire	0	122	250	49%
Total 6100 · Food / Meals	0	1,023	4,000	26%
6200 · Training / Fitness				
6211 · Wellness Program	0	26,775	35,675	75%
6213 · Fitness Program	0	5,350	13,000	41%
6221 · Tuition- Safety Personnel				
6221.2 · Training Overtime Cost Offset	8,788	8,788		
6221 · Tuition- Safety Personnel - Other	2,284	17,868	30,000	89%
Total 6221 · Tuition- Safety Personnel	11,072	26,656	30,000	89%
6221.1 · Safety Personnel Travel & Meals	2,322	3,937	8,000	49%
6222 · Chief/Ops Div Chief Training	475	970	2,000	49%
6222.1 · Chief Training Travel & Meals	0	453	500	91%
6223 · Fleet & Facilities Training	0	2,250	2,500	90%
6223.1 · F&F Training Travel & Meals	0	0	1,000	0%
6241 · Training Materials	48	390	1,000	39%
6246 · Public Safety Training Center	0	0	500	0%
6261 · Licenses & Certificates	312	1,344	2,000	67%
6271 · Training - Administration	0	147	2,000	7%
Total 6200 · Training / Fitness	14,229	68,272	98,175	70%
Total 6000 · Personnel Related	17,127	122,993	187,868	65%
6500 · Facility & Equipment Related				
6510 · Communications				
6511 · Telephones	2,190	23,366	33,836	69%
6521 · Mobile Phones	866	8,284	15,900	52%
Total 6510 · Communications	3,056	31,650	49,736	64%
6550 · Station				
6551 · Supplies & Services - Stations	1,658	14,763	20,000	74%
Total 6550 · Station	1,658	14,763	20,000	74%
6610 · Insurance				
6611 · Liability & Umbrella	43,046	149,564	166,387	90%
Total 6610 · Insurance	43,046	149,564	166,387	90%
6650 · Maintenance				
6681 · Facility Maint & Improvements	451	74,177	83,000	89%
Total 6650 · Maintenance	451	74,177	83,000	89%

**Nevada County Consolidated Fire District
Operating Fund 722
April 2026**

	<u>Apr 26</u>	<u>Jul '25 - Apr 26</u>	<u>Budget</u>	<u>% of Budget</u>
6700 · Medical Supplies				
6716 · EMS Supplies	2,728	9,734	14,500	67%
Total 6700 · Medical Supplies	2,728	9,734	14,500	67%
6750 · Apparatus Equipment				
6751 · Hose	0	461	17,060	3%
6756 · Ladders	0	0	3,500	0%
6761 · Suppression Equip/Small Tools	611	2,882	5,230	55%
6766 · Power Tools & Equipment	44	1,738	3,999	43%
6767 · Battery Tools & Equipment	0	699	7,450	9%
6776 · Mobile Communications	75	26,077	36,050	72%
6781 · Technical Rescue Equip	1,206	9,653	10,000	97%
6782 · Swift Water Rescue	1,245	2,030	4,400	46%
6783 · Urban Search and Rescue	0	3,158	4,400	72%
6786 · SCBA Repair & Maintenance	0	2,528	7,594	33%
6796 · Drone	0	0	2,800	0%
6798 · Utility Terrain Vehicle	0	(804)		
Total 6750 · Apparatus Equipment	3,181	48,422	102,483	47%
6800 · Utilities				
6811 · Alarm	330	1,875	2,020	93%
6821 · Electricity / Gas	5,006	58,571	77,022	76%
6831 · Propane	48	742	11,502	6%
6841 · Trash	301	6,392	8,088	79%
6851 · Water / Sewer	291	5,075	7,335	69%
Total 6800 · Utilities	5,976	72,655	105,967	69%
6900 · Capital Expenditures				
6911 · Stations	0	2,881		
6931 · Vehicles	0	0	6,500	0%
6941 · Admin Office Equipm & Computers	0	8,361	22,215	38%
Total 6900 · Capital Expenditures	0	11,242	28,715	39%
Total 6500 · Facility & Equipment Related	60,096	412,207	570,788	72%
7000 · Vehicle Related				
7001 · Insurance	14,723	33,185	28,542	116%

Nevada County Consolidated Fire District Operating Fund 722 April 2026

	Apr 26	Jul '25 - Apr 26	Budget	% of Budget
7010 · Maintenance				
7011 · Accessories	3,973	7,847		
7012 · Maintenance Decals/UTV/Etc.	0	1,132		
7013 · 55 Gallon Drum of Foam	0	0		
7016 · Batteries	0	667		
7021 · Body	38	5,884		
7026 · Brakes	883	6,177		
7031 · Drive Train	2,466	16,382		
7036 · Pumps		1,611		
7041 · Tires	3,817	17,505		
7046 · Tools & Shop Related	1,078	6,359		
7048 · All Categories for Budget			117,200	
7049 · Outside Agency Vehicle Maint	590	(1,750)		
Total 7010 · Maintenance	12,845	61,814	117,200	53%
7050 · Fuel				
7051 · Fuel	8,212	62,375	79,354	79%
Total 7050 · Fuel	8,212	62,375	79,354	79%
Total 7000 · Vehicle Related	35,780	157,374	225,096	70%
7500 · General & Admin Related				
7501 · Office Expense				
7502 · Administration	140	4,059	4,000	101%
7503 · Badge Pinning/Award Ceremonies	0	0	1,000	0%
7506 · Board	0	19	1,000	2%
7508 · Computer & Software Expense	8,376	86,548	121,435	71%
7509 · Copier Expense	0	632	1,567	40%
7511 · Memberships	0	11,535	17,270	67%
7516 · Mileage Reimbursements	0	0	250	0%
7521 · Postage & Delivery	0	933	1,457	64%
Total 7501 · Office Expense	8,516	103,726	147,979	70%
7550 · Professional Services				
7551 · Accounting	1,500	23,102	24,400	95%
7556 · Computer & IT Support	1,595	13,485	20,000	67%
7561 · Consultants	3,000	29,939	88,000	34%
7563 · Hiring Expense	69	4,912	7,545	65%
7566 · Legal Expense	54	64,490	75,330	86%
7572 · Independent Medical Examiner	0	1,600	20,000	8%
7575 · Re-Organization/Consolidation	2,481	9,711		
Total 7550 · Professional Services	8,699	147,239	235,275	63%
7590 · Publications				
7591 · Legal Notices	0	97	500	19%
7596 · Marketing / Advertising	0	0	500	0%
Total 7590 · Publications	0	97	1,000	10%

Nevada County Consolidated Fire District Operating Fund 722 April 2026

	Apr 26	Jul '25 - Apr 26	Budget	% of Budget
7600 · Special District				
7621 · LAFCo	0	11,941	12,000	100%
7631 · Nevada County Fees	0	89,619	92,214	97%
Total 7600 · Special District	0	101,560	104,214	97%
7650 · Prevention				
7651 · Code Purchases	100	3,011	4,000	75%
7653 · Investigation Supplies	1	2,740	8,300	33%
7657 · Inspection Supplies	0	2,294	3,990	57%
7661 · Prof Svcs / Plan Checks				
7661.1 · Archiving/Destruction	0	0	6,000	0%
7661 · Prof Svcs / Plan Checks - Other	(844)	0	1,000	0%
Total 7661 · Prof Svcs / Plan Checks	(844)		7,000	
7663 · Public Education Supplies	0	5,569	7,500	74%
7665 · Subscriptions / Memberships	0	700	1,500	47%
7667 · Training	0	2,375	6,000	40%
7669 · Other Prevention / Law Enforce	0	0	3,900	0%
Total 7650 · Prevention	(743)	16,689	42,190	40%
7800 · JPA				
7831 · Dispatch Charges	0	28,265	152,250	19%
7841 · Dues / Administration	0	8,411	16,836	50%
Total 7800 · JPA	0	36,676	169,086	22%
Total 7500 · General & Admin Related	16,472	405,987	699,744	58%
8500 · S/T Non Labor Expenses- Reimb.				
8500.1 · S/T Non Labor Expenses-Non Reim	0	10,675		
8500 · S/T Non Labor Expenses- Reimb. - Other	0	(2,390)	18,480	(13%)
Total 8500 · S/T Non Labor Expenses- Reimb.	0	8,285	18,480	45%
Total Expense	661,721	6,936,794	8,863,473	78%
Fund Over/<Under>	2,183,257	888,312	(250,603)	
Other Income				
8800 · Transfers In				
8858 · Transfer From 758	7,427	7,427		
Total 8800 · Transfers In	7,427	7,427		
9001 · Grant Revenue				
9001.12 · Forest Reserve Title III	0	0	34,300	0%
9001.13 · OTS Grant - EM25024	0	0	7,110	0%
Total 9001 · Grant Revenue	0	0	41,410	0%
Total Other Income	7,427	7,427	41,410	18%
Other Expense				
8902 · Penalties	(5)	247		
9101 · Grant Expense				
9101.12 · Forest Reserve Title III	0	2,500	34,300	7%
9101.14 · VFA 7GF24068	0	0	7,110	0%

Nevada County Consolidated Fire District
Operating Fund 722
April 2026

	<u>Apr 26</u>	<u>Jul '25 - Apr 26</u>	<u>Budget</u>	<u>% of Budget</u>
Total 9101 - Grant Expense	0	2,500	41,410	6%
Total Other Expense	(5)	2,747	41,410	7%
Net Other	7,432	4,680		
Net Fund Activity	<u>2,190,689</u>	<u>892,992</u>	<u>(250,603)</u>	

Nevada County Consolidated Fire District AB 1600 Mitigation Fund 733

April 2026

	<u>Apr 26</u>	<u>Jul '25 - Apr 26</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4000 · Taxes & Assessments				
4160 · AB 1600 Mitigation Fees	8,831	68,551	75,000	91%
Total 4000 · Taxes & Assessments	<u>8,831</u>	<u>68,551</u>	<u>75,000</u>	<u>91%</u>
4800 · Other Revenue				
4820 · Interest & Finance Charges	3,772	9,103	1,500	607%
Total 4800 · Other Revenue	<u>3,772</u>	<u>9,103</u>	<u>1,500</u>	<u>607%</u>
Total Revenues	<u>12,603</u>	<u>77,654</u>	<u>76,500</u>	<u>102%</u>
Expense				
6500 · Facility & Equipment Related				
6900 · Capital Expenditures				
6921 · Apparatus & Equipment	0	0	35,000	0%
Total 6900 · Capital Expenditures	<u>0</u>	<u>0</u>	<u>35,000</u>	<u>0%</u>
Total 6500 · Facility & Equipment Related	<u>0</u>	<u>0</u>	<u>35,000</u>	<u>0%</u>
Total Expense	<u>0</u>	<u>0</u>	<u>35,000</u>	<u>0%</u>
Fund Over/<Under>	<u>12,603</u>	<u>77,654</u>	<u>41,500</u>	
Net Fund Activity	<u><u>12,603</u></u>	<u><u>77,654</u></u>	<u><u>41,500</u></u>	

Nevada County Consolidated Fire District Special Tax Fund 734

April 2026

	Apr 26	Jul '25 - Apr 26	Budget	% of Budget
Revenues				
4000 · Taxes & Assessments				
4150 · Special Tax of 2012	449,874	1,068,538	1,124,685	95%
Total 4000 · Taxes & Assessments	449,874	1,068,538	1,124,685	95%
4800 · Other Revenue				
4820 · Interest & Finance Charges	2,907	4,069	3,200	127%
Total 4800 · Other Revenue	2,907	4,069	3,200	127%
Total Revenues	452,781	1,072,607	1,127,885	95%
Expense				
7500 · General & Admin Related				
7550 · Professional Services				
7561 · Consultants	0	0	40,000	0%
Total 7550 · Professional Services	0	0	40,000	0%
7600 · Special District				
7631 · Nevada County Fees	0	8,217	8,500	97%
Total 7600 · Special District	0	8,217	8,500	97%
Total 7500 · General & Admin Related	0	8,217	48,500	17%
Total Expense	0	8,217	48,500	17%
Fund Over/<Under>	452,781	1,064,390	1,079,385	99%
Other Expense				
8700 · Transfers Out				
8722 · Transfer to 722	0	577,771		
Total 8700 · Transfers Out	0	577,771		
Total Other Expense	0	577,771		
Net Other	0	(577,771)		
Net Fund Activity	452,781	486,619	1,079,385	45%

Nevada County Consolidated Fire District
Capital Fund 758
April 2026

	<u>Apr 26</u>	<u>Jul '25 - Apr 26</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4500 · Reimbursements				
4510 · Strike Team				
4510.BR · Strike Team Revenue- BR	0	33,197	30,000	111%
4510.UT · Strike Team Revenue- UT	0	15,120	25,000	60%
4510.WT · Strike Team Revenue- WT	0	23,691	40,000	59%
4510 · Strike Team - Other	0	51,775		
Total 4510 · Strike Team	<u>0</u>	<u>123,783</u>	<u>95,000</u>	<u>130%</u>
Total 4500 · Reimbursements	0	123,783	95,000	130%
4800 · Other Revenue				
4820 · Interest & Finance Charges	2,403	7,143	20,000	36%
4850 · Sale Surplus Equipment	0	33,430	35,000	96%
4870 · Other Revenue	0	100		
Total 4800 · Other Revenue	<u>2,403</u>	<u>40,673</u>	<u>55,000</u>	<u>74%</u>
Total Revenues	<u>2,403</u>	<u>164,456</u>	<u>150,000</u>	
Expense				
6500 · Facility & Equipment Related				
6510 · Communications				
6522 · Starlink	473	473		
Total 6510 · Communications	<u>473</u>	<u>473</u>		
6650 · Maintenance				
6681 · Facility Maint & Improvements	0	19,753		
Total 6650 · Maintenance	<u>0</u>	<u>19,753</u>		
6800 · Utilities				
6841 · Trash	0	1,280		
Total 6800 · Utilities	<u>0</u>	<u>1,280</u>		
6900 · Capital Expenditures				
6911 · Stations	17,204	21,885	33,500	65%
6921 · Apparatus & Equipment	0	312,172	312,172	100%
Total 6900 · Capital Expenditures	<u>17,204</u>	<u>334,057</u>	<u>345,672</u>	<u>97%</u>
Total 6500 · Facility & Equipment Related	17,677	355,563	345,672	
7000 · Vehicle Related				
7010 · Maintenance				
7011 · Accessories	0	578		
Total 7010 · Maintenance	<u>0</u>	<u>578</u>		
Total 7000 · Vehicle Related	0	578		
7500 · General & Admin Related				
7590 · Publications				
7591 · Legal Notices	0	167		
Total 7590 · Publications	<u>0</u>	<u>167</u>		
Total 7500 · General & Admin Related	0	167		

Nevada County Consolidated Fire District
Capital Fund 758
April 2026

	<u>Apr 26</u>	<u>Jul '25 - Apr 26</u>	<u>Budget</u>	<u>% of Budget</u>
8500 · S/T Non Labor Expenses- Reimb.				
8500.1 · S/T Non Labor Expenses-Non Reim	0	2,224		
8500 · S/T Non Labor Expenses- Reimb. - Other	0	466		
Total 8500 · S/T Non Labor Expenses- Reimb.	0	2,690		
Total Expense	17,677	358,998	345,672	104%
Fund Over/<Under>	(15,274)	(194,542)	(195,672)	99%
Other Income				
9001 · Grant Revenue				
9001.13 · OTS Grant - EM25024	0	11,423		
Total 9001 · Grant Revenue	0	11,423		
Total Other Income	0	11,423		
Other Expense				
8700 · Transfers Out				
8722 · Transfer to 722	7,427	7,427		
Total 8700 · Transfers Out	7,427	7,427		
9101 · Grant Expense				
9101.10 · ARPA OVFS2- St.82 Trailhead	0	3,459		
Total 9101 · Grant Expense	0	3,459		
Total Other Expense	7,427	10,886		
Net Other	(7,427)	537		
Net Fund Activity	(22,701)	(194,005)	(195,672)	99%

Nevada County Consolidated Fire District
Check History Report
April 2026

Date	Num	Name	Account	Paid Amount
04/02/2026	10003465	CalPERS 457 Plan (Def. Comp)	2266 · Deferred Compensation Payable	\$ 2,443.03
04/02/2026	10003469	HSA BANK, DIV. OF WEBSTER BANK	2276 · HSA Payable	\$ 735.77
04/02/2026	MAPRV040226	CalPERS (Retirement)	2261 · CalPERS Payable 5711 · Pension	\$ 43,211.08
04/02/2026	10003481	BLUE SHIELD OF CALIFORNIA	5731 · Health Insurance	\$ 30,989.69
04/02/2026	10003520	STANDARD INSURANCE COMPANY	2273 · LTD [Safety] Payable	\$ 870.00
04/03/2026	EFT-0006406	NCCFD - EFTPS (Fed & State Taxes)	2201 · Federal Income Tax Payable 2202 · FICA Payable (Medicare & SS) 2211 · State Income Tax Payable 2213 · SUI Payable	\$ 15,742.00 \$ 4,486.00 \$ 6,316.26 \$ 4.74
04/03/2026	EFT-0006409	NATIONWIDE RETIREMENT SOLUTION	2266 · Deferred Compensation Payable	\$ 7,314.76
04/03/2026	EFT-0006408	NEVADA COUNTY PROF FF ASSN	2251 · NCCFA Dues	\$ 1,520.00
04/03/2026	EFT-0006401	AFLAC	2271 · AFLAC Payable	\$ 572.30
04/03/2026	EFT-0006412	KAISER FOUNDATION HEALTH PLAN	5731 · Health Insurance	\$ 20,639.22
04/03/2026	EFT-0006413	SPECIAL DIST RISK MGMT AUTH.	5731 · Health Insurance	\$ 4,113.48
04/03/2026	EFT-0006478	Fire Risk Management Services	5735 · Life Insurance	\$ 1,138.55
04/03/2026	GJE1010	Net Pay Pay Period Ending 03/28/26	1002 · NC Operating 722	\$ 107,450.10
04/06/2026	10003558	ADVANTAGE GEAR, INC.	6011 · Clothing/PPE- Uniforms	\$ 50.36
04/06/2026	10003562	Auburn Tire	7041 · Vehicle Mtc.: Tires	\$ 3,682.48
04/06/2026	10003602	LIFE ASSIST INC.	6761 · Small Tools: Suppression Equip	\$ 610.60
04/06/2026	10003609	NETWORK DESIGN ASSOCIATES	7508 · Computer & Software Expense	\$ 6,423.95
04/06/2026	10003553	NID	6851 · Utilities: Water / Sewer	\$ 36.00
04/06/2026	10003617	RESCUE RESPONSE GEAR	6782 · Swiftwater Rescue Equipment	\$ 1,244.68
04/06/2026	10003601	LIFE ASSIST INC.	6716 · EMS Supplies	\$ 2,199.01
04/06/2026	10003551	CalPERS 457 Plan (Def. Comp)	2266 · Deferred Compensation Payable	\$ 22.64
04/06/2026	MAPRV040626	CalPERS (Retirement)	2261 · CalPERS Payable 5711 · Pension	\$ 10,843.72
04/06/2026	GJE1016	Net Pay Pay Period Ending 01/17/26 Retro	1002 · NC Operating 722	\$ 10,069.14
04/06/2026	GJE1017	Net Pay Pay Period Ending 01/31/26 Retro	1002 · NC Operating 722	\$ 9,224.03
04/06/2026	GJE1018	Net Pay Pay Period Ending 02/14/26 Retro	1002 · NC Operating 722	\$ 8,158.32
04/06/2026	GJE1019	Net Pay Pay Period Ending 02/28/26 Retro	1002 · NC Operating 722	\$ 13,590.68
04/07/2026	EFT-0006917	AIRGAS, NCN	6716 · EMS Supplies	\$ 408.41
04/07/2026	EFT-0006919	BANNER COMMUNICATIONS	6776 · Mobile Communications	\$ 75.00
04/07/2026	EFT-0006867	BURTON'S FIRE APPARATUS	7011 · Vehicle Mtc.: Accessories	\$ 216.36
04/07/2026	EFT-0006910	HUNT & SONS, INC.	7051 · Fuel	\$ 5,103.76
04/07/2026	EFT-0006909	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$ 75.00
04/07/2026	EFT-0007122	BURTON'S FIRE APPARATUS	7011 · Vehicle Mtc.: Accessories	\$ 482.53
04/07/2026	EFT-0006907	NATIONWIDE RETIREMENT SOLUTION	2266 · Deferred Compensation Payable	\$ 591.46
04/07/2026	EFT-0006906	NCCFD - EFTPS (Fed & State Taxes)	2201 · Federal Income Tax Payable 2202 · FICA Payable (Medicare & SS) 2211 · State Income Tax Payable 2213 · SUI Payable	\$ 2,140.47 \$ 1,413.44 \$ 1,684.00 \$ 153.21
04/13/2026	10003764	ADVANTAGE GEAR, INC.	6011 · Clothing/PPE- Uniforms	\$ 222.97
04/13/2026	10003782	B&C ACE HOME & GARDEN CENTER	7011 · Vehicle Mtc.: Accessories	\$ 34.38
04/13/2026	10003761	CAL DEPT FORESTRY (ACCTG OFF)	6261 · Licenses & Certificates	\$ 75.00
04/13/2026	10003802	NETWORK DESIGN ASSOCIATES	7556 · Computer & IT Support	\$ 797.50
04/13/2026	10003762	RIEBES AUTO PARTS	7011 · Vehicle Mtc.: Accessories 7016 · Vehicle Mtc.: Batteries 7026 · Vehicle Mtc.: Brakes 7031 · Vehicle Mtc.: Drive Train 7046 · Vehicle Mtc.: Shop Tools 7051 · Fuel	\$ 31.95 \$ (36.00) \$ 919.02 \$ 340.35 \$ 1,018.60 \$ 202.38

Nevada County Consolidated Fire District
Check History Report
April 2026

Date	Num	Name	Account	Paid Amount
04/13/2026	10003763	ROBINSON ENTERPRISES, INC.	7051 · Fuel	\$ 1,605.64
04/14/2026	EFT-0007334	Auburn Dodge	7049 · Vehicle Mtc.: Outside Agency Vehicle	\$ 336.23
04/14/2026	EFT-0007285	ECONOMY PEST CONTROL	6681 · Facility Maint & Improvements	\$ 145.00
04/14/2026	EFT-0007289	EVERGUARD SYSTEMS	6811 · Utilities: Alarm	\$ 165.00
04/14/2026	EFT-0007283	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$ 56.70
04/14/2026	EFT-0007357	RIVERVIEW INTERNATIONAL TRUCKS	7049 · Vehicle Mtc.: Outside Agency Vehicle	\$ 57.83
04/14/2026	EFT-0007297	Ross & Schwarz	7575 · Re-Organization/Consolidation	\$ 2,481.25
04/14/2026	EFT-0007288	Auburn Dodge	7049 · Vehicle Mtc.: Outside Agency Vehicle	\$ 135.94
04/14/2026	EFT-0007296	RIVERVIEW INTERNATIONAL TRUCKS	7031 · Vehicle Mtc.: Drive Train	\$ 2,125.22
04/14/2026	EFT-0007295	RIVERVIEW INTERNATIONAL TRUCKS	7049 · Vehicle Mtc.: Outside Agency Vehicle	\$ 59.75
04/16/2026	10003845	CalPERS 457 Plan (Def. Comp)	2266 · Deferred Compensation Payable	\$ 2,443.03
04/16/2026	10003847	HSA BANK, DIV. OF WEBSTER BANK	2276 · HSA Payable	\$ 17,016.05
04/16/2026	10004027	WILDLAND FF FOUNDATION	2253 · WLF Payable	\$ 108.00
04/16/2026	MAPRV041626	CalPERS (Retirement)	2261 · CalPERS Payable	\$ 15,989.73
			5711 · Pension	\$ 27,261.27
04/17/2026	EFT-0007580	RUSSO, TONY	5732 · Health Reimbursement	\$ 330.00
04/17/2026	EFT-0007587	SMITH, JAMES	5732 · Health Reimbursement	\$ 500.00
04/17/2026	EFT-0007585	RUSSO, TONY	5732 · Health Reimbursement	\$ 330.00
04/17/2026	EFT-0007586	RUSSO, TONY	5732 · Health Reimbursement	\$ 330.00
04/17/2026	EFT-0007583	NCCFD - EFTPS (Fed & State Taxes)	2201 · Federal Income Tax Payable	\$ 19,279.65
			2202 · FICA Payable (Medicare & SS)	\$ 4,794.40
			2211 · State Income Tax Payable	\$ 7,982.27
04/17/2026	EFT-0007579	NATIONWIDE RETIREMENT SOLUTION	2266 · Deferred Compensation Payable	\$ 7,414.66
04/17/2026	EFT-0007578	NEVADA COUNTY PROF FF ASSN	2251 · NCCFA Dues	\$ 1,520.00
04/17/2026	GJE1015	Net Pay Pay Period Ending 04/11/26	1002 · NC Operating 722	\$ 114,140.45
04/20/2026	10004030	AT&T CALNET 3	6511 · Telephones	\$ 457.79
04/20/2026	10004062	B&C ACE HOME & GARDEN CENTER	6551 · Supplies & Services - Stations	\$ 74.01
04/20/2026	10004031	CA Dept of Tax & Fee Admin (CDTFA)	2280 · CA Sales & Use Tax Payable	\$ 2,339.00
04/20/2026	10004041	CalCARD (US BANK)	2021 · US Bank Payable	\$ 14,787.77
04/20/2026	10004073	NETWORK DESIGN ASSOCIATES	7556 · Computer & IT Support	\$ 326.25
04/20/2026	10004035	NID	6851 · Utilities: Water / Sewer	\$ 31.23
04/20/2026	10004036	PACIFIC GAS & ELECTRIC CO.	6821 · Utilities: Electricity / Gas	\$ 5,005.52
04/20/2026	10004037	SUBURBAN PROPANE	6831 · Utilities: Propane	\$ 19.46
04/20/2026	10004043	WASTE MANAGEMENT OF NEV. CO.	6841 · Utilities: Trash	\$ 251.15
04/20/2026	10004070	HBE RENTALS	6831 · Utilities: Propane	\$ 28.65
04/20/2026	10004034	NID	6851 · Utilities: Water / Sewer	\$ 53.16
04/20/2026	10004044	WASTE MANAGEMENT OF NEV. CO.	6841 · Utilities: Trash	\$ 50.23
04/21/2026	EFT-0007654	ASBURY ENVRIONMENTAL SERVICES	7011 · Vehicle Mtc.: Accessories	\$ 65.00
04/21/2026	EFT-0007653	ASBURY ENVRIONMENTAL SERVICES	7011 · Vehicle Mtc.: Accessories	\$ 153.00
04/21/2026	EFT-0007678	ASBURY ENVRIONMENTAL SERVICES	7011 · Vehicle Mtc.: Accessories	\$ 8.00
04/21/2026	EFT-0007639	FECHTER & COMPANY, CPA's	7551 · Professional Svcs: Accounting	\$ 1,500.00
04/21/2026	EFT-0007646	HUNT & SONS, INC.	7011 · Vehicle Mtc.: Accessories	\$ 962.56
04/21/2026	EFT-0007641	L.N. CURTIS & SONS	6021 · Personal Protective Equip	\$ 2,152.95
04/27/2026	10004297	ATWOOD INSURANCE AGENCY	6611 · Insurance: Liability & Umbrella	\$ 43,045.75
			7001 · Insurance: Vehicle	\$ 14,722.75
04/27/2026	10004331	FIRE DISTRICTS ASSOCIATION OF CALIFORNIA	6222 · Chief/Ops Div Chief Training	\$ 475.00
04/27/2026	10004339	NETWORK DESIGN ASSOCIATES	7556 · Computer & IT Support	\$ 471.25
04/27/2026	10004299	NID	6851 · Utilities: Water / Sewer	\$ 120.60
04/27/2026	10004348	PETERS' DRILLING & PUMP SVC.	6681 · Facility Maint & Improvements	\$ 161.00
04/27/2026	10004300	ROBINSON ENTERPRISES, INC.	7051 · Fuel	\$ 1,299.82
04/27/2026	10004338	NETWORK DESIGN ASSOCIATES	7508 · Computer & Software Expense	\$ 143.00
04/27/2026	10004298	NID	6851 · Utilities: Water / Sewer	\$ 49.59

Nevada County Consolidated Fire District
Check History Report
April 2026

Date	Num	Name	Account	Paid Amount
04/28/2026	EFT-0007965	ABSOLUTE COMMUNICATION SOLUTIONS	6511 · Telephones	\$ 125.00
04/28/2026	EFT-0007967	Actuarial Retirement Consulting	7561 · Office Expenses: Consultants	\$ 3,000.00
04/28/2026	EFT-0007959	BEST BEST & KRIEGER	7566 · Legal Expense	\$ 53.70
04/28/2026	EFT-0007958	ECONOMY PEST CONTROL	6681 · Facility Maint & Improvements	\$ 145.00
04/28/2026	EFT-0007966	EVERGUARD SYSTEMS	6811 · Utilities: Alarm	\$ 165.00
04/28/2026	EFT-0007974	HILLS FLAT LUMBER COMPANY	6241 · Training Materials	\$ 48.07
04/28/2026	EFT-0007961	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$ 75.00
04/28/2026	EFT-0007962	WALKER'S OFFICE SUPPLY	7502 · Administration	\$ 30.03
04/28/2026	EFT-0007972	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$ 56.70
04/30/2026	10004464	CalPERS 457 Plan (Def. Comp)	2266 · Deferred Compensation Payable	\$ 2,443.03
04/30/2026	10004468	HSA BANK, DIV. OF WEBSTER BANK	2276 · HSA Payable	\$ 735.77
04/30/2026	MAPRV043026	CalPERS (Retirement)	2261 · CalPERS Payable	\$ 16,167.09
			5711 · Pension	\$ 27,051.29
Total: 1002 · NC Operating 722				\$ 695,110.62

1008-3 · Capital Expenditures- Facility

04/06/2026	10003555	Andersen Drywall	6911 · Capital Expenditures- Stations	\$ 3,479.00
04/07/2026	EFT-0006914	BANNER COMMUNICATIONS	6911 · Capital Expenditures- Stations	\$ 212.31
04/14/2026	EFT-0007284	FOOTHILL ELECTRIC	6911 · Capital Expenditures- Stations	\$ 2,945.00
04/20/2026	10004042	WASTE MANAGEMENT OF NEV. CO.	6911 · Capital Expenditures- Stations	\$ 22.24
04/28/2026	EFT-0007964	ABSOLUTE COMMUNICATION SOLUTIONS	6911 · Capital Expenditures- Stations	\$ 4,829.56
				\$ 11,488.11

1008-6 · Capital Expenditures- ST.92

04/13/2026	10003762	RIEBES AUTO PARTS	6911 · Capital Expenditures- Stations	\$ 5,715.93
				\$ 5,715.93

1008-BR · Capital Expenditures- Brush

04/20/2026	10004041	CalCARD (US BANK)	2021 · US Bank Payable	\$ 472.75
				\$ 472.75

Total 1008 · NC 758 Capital Expenditures: \$ 17,676.79

**Nevada County Consolidated Fire District
Credit Card History Report
April 2026**

Date	Num	Name	Account	Paid Amount
04/06/2026	BARKER	Fireline Shields	6021 · Personal Protective Equip	\$ 363.00
04/06/2026	BENTON	CMC RESCUE, INC.	6781 · Technical Rescue Equipment	\$ 1,206.34
04/06/2026	BRENNAN	MISC CC: Sierra College (Rocklin, CA)	6221 · Tuition- Safety Personnel	\$ 305.00
04/06/2026	COOMBE	MISC CC: SP The Blue Cell/The NIMS Store	6221 · Tuition- Safety Personnel	\$ 318.75
04/06/2026	DAVISON	MISC CC: SP Bulletpoint Mount	7011 · Vehicle Mtc.: Accessories	\$ 207.28
04/06/2026	DAVISON	MISC CC: Raley's	6221.1 · Safety Personnel Travel & Meals	\$ 11.46
04/06/2026	DAVISON	MISC CC: Raley's	6221.1 · Safety Personnel Travel & Meals	\$ 43.12
04/06/2026	DAVISON	MISC CC: Oxford Suites (Chico, CA)	6221.1 · Safety Personnel Travel & Meals	\$ 1,708.84
04/06/2026	FIN MGR	MISC CC: Cloudflare	7508 · Computer & Software Expense	\$ 5.00
04/06/2026	FIN MGR	COMCAST	6511 · Telephones	\$ 630.53
04/06/2026	FIN MGR	AT&T (Carol Stream)	6511 · Telephones	\$ 62.09
04/06/2026	FIN MGR	COMCAST	6511 · Telephones	\$ 154.36
04/06/2026	FIN MGR	OPTIMUM (SUDDENLINK)	6511 · Telephones	\$ 159.45
04/06/2026	FIN MGR	MICROSOFT OFFICE	7508 · Computer & Software Expense	\$ 1,315.00
04/06/2026	FIN MGR	MISC CC: Canva	7508 · Computer & Software Expense	\$ 149.90
04/06/2026	FIN MGR	OPTIMUM (SUDDENLINK)	6511 · Telephones	\$ 167.21
04/06/2026	FIN MGR	VERIZON WIRELESS	6521 · Mobile Phones	\$ 866.32
04/06/2026	FIN MGR	COMCAST	6511 · Telephones	\$ 165.18
04/06/2026	FIN MGR	MISC CC: Digium Cloud Services/Sangoma	6511 · Telephones	\$ 150.19
04/06/2026	FIN MGR	STREAMLINE	7508 · Computer & Software Expense	\$ 339.50
04/06/2026	FIN MGR	Shred It	7502 · Administration	\$ 109.93
04/06/2026	GREENE	MISC CC: Nevada County Auto Repair	7041 · Vehicle Mtc.: Tires	\$ 135.00
04/06/2026	GREENE	SNAP-ON INDUSTRIAL	7046 · Vehicle Mtc.: Tools & Shop Related	\$ 59.13
04/06/2026	HEILAMAN	MISC CC: Dino Mart Fuel (Chico, CA)	6221.1 · Safety Personnel Travel & Meals	\$ 63.09
04/06/2026	JACKSON	MISC CC: Fire Nuggets	6221 · Tuition- Safety Personnel	\$ 1,660.00
04/06/2026	LONG	RESCUE TRAINING INSTITUTE	6261 · Licenses & Certificates	\$ 214.50
04/06/2026	LONG	MISC CC: Beach Hut Deli (Grass Valley, CA)	7563 · Hiring Expense	\$ 68.56
04/06/2026	LONG	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 484.79
04/06/2026	LONG	RESCUE TRAINING INSTITUTE	6261 · Licenses & Certificates	\$ 22.00
04/06/2026	MARGHERITA	Bare Bones Workwear	6011 · Uniforms	\$ 87.03
04/06/2026	MARGHERITA	DISH NETWORK	6511 · Telephones	\$ 117.84
04/06/2026	MASON	Top This Outfitters	7021 · Vehicle Mtc.: Body	\$ 38.07
04/06/2026	MCELHANNON	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 455.09
04/06/2026	MCELHANNON	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ (22.56)
04/06/2026	MCELHANNON	AMAZON MARKETPLACE	6716 · EMS Supplies	\$ 6.33
			6551 · Supplies & Services - Stations	\$ 284.84
04/06/2026	MCELHANNON	MISC CC: PCI Radios	7011 · Vehicle Mtc.: Accessories	\$ 1,811.52
04/06/2026	MENET	MISC CC: Target (Grass Valley, CA)	6551 · Supplies & Services - Stations	\$ 108.45
04/06/2026	NICHOLS	SPD SAW SHOP	6766 · Power Tools & Equipment	\$ 44.16
04/06/2026	PURVIS	MISC CC: Matthew Bender & Co./LexisNexis	7651 · Prevention: Code Purchases	\$ 100.25
04/06/2026	TELLAM	MISC CC: Apple.com	7653 · Prevention: Investigation Supplies	\$ 0.99
04/06/2026	TELLAM	MISC CC: Oxford Suites (Chico, CA)	6221.1 · Safety Personnel Travel & Meals	\$ 495.96
04/06/2026	WILSON	AMAZON MARKETPLACE	6716 · EMS Supplies	\$ 114.28
Fund 722 Total				\$ 14,787.77

**Nevada County Consolidated Fire District
 Credit Card History Report
 April 2026**

Date	Num	Name	Account	Paid Amount
<i>1008-BR · Capital Expenditures- Brush</i>				
04/06/2026	MCELHANNON	MISC CC: PCI Radios	8500 · S/T Non Labor Expenses- Reimb.	\$ 472.75
			Fund 758-BR Total	\$ 472.75
Total Charges on Statement				\$ 15,260.52
Payment Information				
04/20/2026	04.06.26STMT-722	Check#10004041	Fund 722	\$ (14,787.77)
04/20/2026	04.06.26STMT-758B	Check#10004041	Fund 758-BR	\$ (472.75)
			Payments to U.S. Bank Cal Card	\$ (15,260.52)
Account Balance				\$ -

May 5, 2026

Board of Directors & Fire Chief
Nevada County Consolidated Fire District
640 Coyote Street
Nevada City, California 95959

We are pleased to confirm our understanding of the services we are to provide Nevada County Consolidated Fire District for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and the disclosures, which collectively comprise the basic financial statements of Nevada County Consolidated Fire District as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Nevada County Consolidated Fire District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Nevada County Consolidated Fire District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budget to Actual Comparisons
- 3) Pension Information

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor’s Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Nevada County Consolidated Fire District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government’s ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Cut-off of expenses at year-end due to non-routine nature of year-end close which could result in a material misstatement of expenses and liabilities.
- Improper revenue recognition for revenue items for sources other than from Nevada County which contain unique terms and revenue recognition procedures.
- Proper financial statement close and reporting due to prior year finding and process being somewhat manual to convert internal reporting to GAAP reporting.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Nevada County Consolidated Fire District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements of Nevada County Consolidated Fire District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Additionally, we will prepare the annual Financial Transactions Report with the State Controller's Office in January 2027.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants

and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Electronic Communication, Client Portal Agreement, and File Exchange Processes

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that email communication from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement.

In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

As part of our commitment to protecting your sensitive information, Fechter & Company works with Thomson Reuters to provide secure, encrypted, file transfer portals (Firm's Client Portal).

All documents you prepare for our use in completing the services outlined in this engagement letter (Word, Excel and PDF files) should be transmitted to Fechter & Company through this portal system and all sensitive files will be transmitted through this system. In addition, we will publish all issued financial statements to this portal area for your use as long as you remain a client with Fechter & Company or as required by the terms of our engagement letters.

By using any features of the Firm's Client Portal, the District consents to the following terms and conditions and acknowledges that the Firm is relying on your consent in allowing you to use the Firm's Client Portal. Your continued use of the Firm's Client Portal after the posting of any amended terms and conditions shall

constitute your agreement to be bound by any such changes. The Firm may modify, suspend, discontinue, or restrict the use of any portion of the Firm's Client Portal, including the availability of any portion of the content at any time, without notice or liability.

The Firm will use its best reasonable efforts to provide availability of the Client Portal Service 24X7. The Firm shall not be responsible for any error, omission, interruption, deletion, defect, delay in operation or transmission, communications line failure, theft or destruction, or unauthorized access to the Client Portal. The Firm is not responsible for any problems or technical malfunctions of any telephone or fiber network or lines, computer online systems, servers or providers, computer equipment, software, failure of any email to be received by the Firm on account of technical problems or traffic congestion on the Internet or any website, or any combination thereof, including any injury or damage to the Organization's computers or peripherals related to downloading any materials from the Client Portal.

Documents are encrypted before being passed over the Internet and while being stored on the Portal and a username and password are required to access files. In addition, documents added to the Portal are scanned for viruses before being uploaded. All files are maintained behind firewalls to protect against outside intruders. *The Firm will use its best efforts to make the Client Portal secure from unauthorized access. However, the organization recognizes that no completely secure system for electronic data transfer has yet been devised.*

Logon Accounts and Their Security.

- a. The Firm will set up individual logon accounts for those of the Organization's employees who need access to the Client Portal. Each account will have access only to those document areas requested by Client. (The Firm strongly recommends that Client establish a policy that logon information not be shared with others.) In order to maintain security, the Organization agrees to designate a single individual as the authorized person to contact the Firm to request employee logons. The initial designee is listed below. Your username will be your email address, all passwords will be established by the user at the time of initial logon.
- b. You acknowledge that the use of username and password is an adequate form of security. You are solely responsible for (1) authorizing, monitoring, controlling access to, and maintaining the strict confidentiality of your username and password; (2) not allowing another person to use your username or password; (3) any charges or damages that may be incurred as a result of your neglect to maintain the strict confidentiality of your username and password; and (4) promptly informing the Firm in writing of any need to deactivate a username due to security concerns or otherwise. The Firm is not liable for any harm related to the misuse or theft of usernames or passwords, disclosure of usernames or passwords, or your authorization to allow another person or entity to access and use the Firm's Client Portal using your username or password. You shall immediately notify the Firm of any unauthorized use of your username or password and any breach of confidentiality. Until the Firm receives this notification from you, you will be held liable for any harm ensuing from the use of your username on the Firm's Client Portal.

Termination of Logon Account. The Organization agrees to notify the Firm via email at support@fechtercpa.com in writing when an individual logon account is to be terminated. The Firm will make every effort to confirm and terminate access within 3 business days. However, the Organization cannot be assured that access has been terminated until the requester receives an email confirmation of termination.

No Unlawful or Prohibited Use. As a condition of your use of the Client Portal website, you warrant to the Firm that you or your approved users will not use the Firm's Client Portal website for any purpose that is unlawful or prohibited by these terms, conditions, and notices. You may not use the Firm's Client Portal website in any manner that could damage, disable, overburden, or impair the Firm's website or interfere with any other party's use of the Client Portal website. You may not obtain or attempt to obtain any materials or

information through any means not intentionally made available or provided for through the Client Portal website.

Information Disclosure. The Firm reserves the right at all times to disclose any information as necessary to satisfy any applicable law, regulation, legal process, or governmental request, or to edit, refuse to post, or to remove any information or materials, in whole or in part, in the Firm’s sole discretion.

Client’s Responsibility. You must at your own cost (a) provide for your own access to the Internet and pay any services fees, connection charges, and online services usage associated with such access and (b) provide all equipment necessary for you to make such connection to the Client Portal, including a computer and modem.

Dispute Resolution. The parties agree that any dispute between the Organization and the Firm relating to this Agreement, or the breach of it, shall, if negotiations and other discussions fail, be first submitted to mediation in accordance with the applicable rules for resolving professional accounting and related services disputes of the America Arbitration Association. If the parties are unable to resolve the dispute through mediation within 60 days from the date notice is first given from one party to the other as to the existence of such a dispute and the demand to mediate, then they may proceed to resolve the matter by arbitration if this agreement provides that the particular dispute is subject to arbitration, or by whatever other lawful means are available to them if this agreement does not provide for arbitration of the particular dispute. Costs of any mediation proceeding shall be shared equally by all parties.

WARRANTIES. THE FIRM MAKES NO WARRANTY, EXPRESS OR IMPLIED, REGARDING THE EFFICACY OF THE SECURITY OF THE CLIENT PORTAL. THE CONTENT AND SERVICES ARE PROVIDED ON AN “AS IS” BASIS AND THE FIRM SPECIFICALLY DISCLAIMS ANY EXPRESS OR IMPLIED WARRANTIES, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE, WARRANTIES OF MERCHANTABILITY, OR WARRANTIES AGAINST INFRINGEMENT.

THE FIRM, ITS AFFILIATES, EMPLOYEES, AND AGENTS SHALL NOT BE LIABLE FOR ANY DAMAGES OR LOSSES, INCLUDING, WITHOUT LIMITATION, INDIRECT, CONSEQUENTIAL, SPECIAL, INCIDENTAL, OR PUNITIVE DAMAGES, RESULTING FROM OR CAUSED BY THE PORTAL, ITS CONTENT, OR SECURITY SERVICES PROVIDED HEREIN. THE FIRM DOES NOT WARRANT THAT THE CLIENT PORTAL’S FUNCTIONS WILL BE UNINTERRUPTED OR ERROR-FREE, THAT DEFECTS WILL BE CORRECTED, OR THAT THE FIRM’S CLIENT PORTAL OR THE SERVER THAT MAKES IT AVAILABLE ARE FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS.

IF YOU ARE DISSATISFIED WITH ANY PORTION OF THE PORTAL, INFORMATION, DOCUMENTS, OR COMMUNICATIONS ON THE PORTAL, OR WITH ANY OF THESE TERMS AND CONDITIONS OF USE, YOUR SOLE AND EXCLUSIVE REMEDY IS TO CEASE USING THE PORTAL AND THE INFORMATION, DOCUMENTS, OR COMMUNICATIONS YOU OBTAINED FROM THE PORTAL.

Term and Termination. This Agreement and the services contemplated by it may be terminated by either the Firm or Client with or without cause and with or without notice at any time. The Firm may at any time terminate in whole or in part the Firm’s Client Portal without notice or liability.

Authorized person to contact the Firm to request employee logon User IDs:

Name: Nicole Long
Title: Administrative Services
Email: nicolelong@nccfire.com

Should you desire to use alternate methods of transmission for sensitive documents and chose not to use the Firm’s Client Portal System, you may opt out by signing a release.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

The audit documentation for this engagement is the property of Fechter & Company, Certified Public Accountants and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Board of Directors or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Fechter & Company, Certified Public Accountants personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the Board of Directors or its designee. The Board of Directors or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Joanne Berry, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately July 2026 and to issue our reports no later than January 15, 2027.

Our fee will be \$19,000 for the audit and \$1,500 for the submission of the State Controller’s Report of Financial Transactions (a separate engagement letter will be sent out for the State Controller’s Report of Financial Transactions). The fee is based on our estimated state hours and rates and assumes that the financial records will be reconciled, reviewed, and accurate at the start of the audit. This fee also assumes that the fixed asset balances will be reconciled to the total costs and accumulated depreciation reported in a depreciation schedule. This also assumes that the MD&A will be drafted by management to incorporate the updated requirements under GASB’s Statement No. 103. If we have to make entries to update unreconciled accounts or clean up the depreciation schedule, this will result in a charge of \$250 per hour.

You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. The fees will be billed as follows (expenses will be billed as incurred):

Due August 1, 2026	\$ 5,000
Due upon completion of fieldwork	\$10,000
Due upon presentation of draft report	<u>\$ 4,000</u>
Total Fees	<u>\$19,000</u>

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the

audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

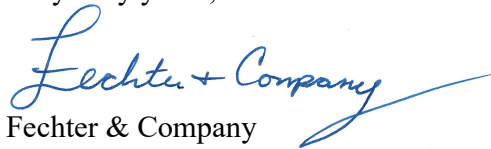
Reporting

We will issue a written report upon completion of our audit of Nevada County Consolidated Fire District's financial statements. Our report will be addressed to management and those charged with governance of Nevada County Consolidated Fire District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Nevada County Consolidated Fire District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Nevada County Consolidated Fire District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Fechter & Company

Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Nevada County Consolidated Fire District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

February 25, 2025

Ms. Nicole Long
Administrative Services
Nevada County Consolidated Fire District
640 Coyote Street
Nevada City, California 95959

Re: *Engagement Letter to Provide Annual Administration Services to Nevada County Consolidated Fire District*

Dear Ms. Long:

Willdan Financial Services (“Willdan”) is pleased to submit the following scope of services and fee to the Nevada County Consolidated Fire District to provide annual administration services specific to the existing Fire Suppression Benefit Assessment District and Special Tax for Fire Suppression, Protection and Emergency Medical Response Services. Our team is comprised of leading experts in the field, we utilize the most advanced special district administration software, and our depth of resources and customer service are unmatched in the industry at a competitive fee.

Scope of Services

Outlined below is the scope of services that Willdan will follow to properly administer Nevada County Consolidated Fire District’s Fire Suppression Benefit Assessment District and Special Tax.

1. Schedule an annual kick-off conference call with Fire District staff to review administrative policies and procedures. Identify and discuss possible changes to the special tax and/or assessment for the upcoming fiscal year, including budget issues, modification or expansion of fire services, as well as regulatory changes that may impact the charge(s).
2. Prepare an annual levy timeline identifying key dates and timeframes for pertinent tasks throughout the levy process. This timeline will be reviewed and discussed with Fire District staff. As needed, the timeline will also be adjusted to address the Fire District’s scheduling requirements or proposed changes.
3. Develop, update and maintain a parcel levy database by using parcel information from the County secured roll, parcel change database and various other sources. As new data becomes available, update the database and enhance the data through parcel research using current secured roll information, County Assessor maps, various third-party resources, and specific information provided by the Fire District (e.g., up-to-date map approval status, building permits, or certificate of occupancy data). Updates to the database will include those necessitated by the addition and/or removal of parcels, land subdivisions and merges, land use code, ownership and mailing address changes, assessed values and adjusted benefit unit information.
4. This database will then become the source for the calculation of the annual assessments/special taxes. Based upon their assigned benefit, our MuniMagic+ software will be used to calculate the annual charge for the parcels within the Fire District’s service area. This software is capable of handling complex assessment methodologies and special tax formulas, calculating the annual assessments/taxes, and producing files in the required format for submittal to the County Auditor/Controller’s Office. The same data can then be used to reproduce databases of assessed parcels in hardcopy, CD-ROM, or other electronic formats.
5. Provide special tax and assessment amounts for each parcel by Assessor’s Parcel Number to the County Auditor/Controller’s Office in the media, format, and configuration required by the County for placement on the annual property tax roll.

6. Provide resolutions ordering the levy, collection of assessments/taxes, and any other necessary information to the County Auditor/Controller's Office.
7. Research the exceptions upon receipt of a parcel exceptions list from the County; and update parcel number changes, as well as report the revised parcels and updated levy amounts to the County. As necessary, Willdan will prepare for Fire District staff additional County required correspondences relating to the submittal, correction, or removal of special taxes/assessments to the County tax roll. Willdan will manually invoice levy installments that cannot be collected on the County property tax roll on behalf of the Fire District.
8. Provide the Fire District with a levy summary report comparing budget amounts to the actual applied levy. This levy summary will include a description of the reasons for any significant variances between the amounts budgeted, and the amounts actually applied to the County tax roll.
9. Act as primary contact (at the discretion of the Fire District) to answer property owner questions regarding the charge. Willdan provides the County our toll-free telephone number for inclusion on the tax bills for property owners to call with questions.

Client Responsibilities

Willdan will rely on obtaining the following information from the Fire District:

- As required by law, the Fire District is responsible for publishing the public hearing notices in the local newspaper, as well as the posting of public hearings notices.
- Annual budget information for the Assessment District, including estimated fund balances.
- Changes, modifications, or updates to the improvements described in the previous year's Engineer's Report. If available, the list of improvements should include detailed plans and specifications.
- Certified copies of the resolution(s) or other documentation required by the County for submittal of the annual levy.
- Updated assessment/boundary diagrams, as needed.
- Updates, if necessary, of pertinent development information.

If needed, the Fire District will also assist Willdan in obtaining pertinent development information.

The Fire District acknowledges that Willdan shall be relying upon the accuracy and validity of the information provided by the Fire District or their designees and that Willdan shall not be liable for any inaccuracies contained therein.

Schedule

The expected due dates for Fiscal Year 2025/26 levy submittal (subject to confirmation) and documentation per the County are identified below:

Annual Administration Schedule	
Date	Task Description
May 2025	Project kick-off and planning meeting
May/June 2025	Parcel research and create levy database for the current year, including preliminary database checks, land use, and parcel changes
June 2025	Resolution submittals
July 2025	Verify parcel databases with County Assessor's Data
July 2025	Submit levy files to County Auditor/Controller
August 2025	Corrections

Project Disclaimer

The Nevada County Consolidated Fire Protection District further represents, acknowledges, and agrees that:

- (i) The District uses, or may use, the services of one or more municipal advisors registered with the U.S. Securities and Exchange Commission (“SEC”) to advise it in connection with municipal financial products and the issuance of municipal securities;
- (ii) The District is not looking to Willdan to provide, and the District shall not otherwise request or require Willdan to provide, any advice or recommendations with respect to municipal financial products or the issuance of municipal securities (including any advice or recommendations with respect to the structure, timing, terms, and other similar matters concerning such financial products or issues);
- (iii) The provisions of this proposal and the services to be provided hereunder as outlined in the scope of services are not intended (and shall not be construed) to constitute or include any municipal advisory services within the meaning of Section 15B of the U.S. Securities Exchange Act of 1934, as amended (the “Exchange Act”), and the rules and regulations adopted thereunder;
- (iv) For the avoidance of doubt and without limiting the foregoing, in connection with any revenue projections, cash-flow analyses, feasibility studies and/or other analyses Willdan may provide the District with respect to financial, economic or other matters relating to a prospective, new or existing issuance of municipal securities of the District, (A) any such projections, studies and analyses shall be based upon assumptions, opinions or views (including, without limitation, any assumptions related to revenue growth) established by the District, in conjunction with such of its municipal, financial, legal and other advisers as it deems appropriate; and (B) under no circumstances shall Willdan be asked to provide, nor shall it provide, any advice or recommendations or subjective assumptions, opinions or views with respect to the actual or proposed structure, terms, timing, pricing or other similar matters with respect to any municipal financial products or municipal securities issuances, including any revisions or amendments thereto; and
- (v) Notwithstanding all of the foregoing, the District recognizes that interpretive guidance regarding municipal advisory activities is currently quite limited and is likely to evolve and develop during the term of the potential engagement and, to that end, the District will work with Willdan throughout the term of the potential Agreement to ensure that the Agreement and the services to be provided by Willdan hereunder, is interpreted by the parties, and if necessary amended, in a manner intended to ensure that the District is not asking Willdan to provide, and Willdan is not in fact providing or required to provide, any municipal advisory services.

Fee for Services

The following fees reflect application of the work plan identified in the Scope of Services. The fees are based on the time estimated that will be spent on average each year to provide the requested services. All costs associated with annual administration are fully recoverable either through the assessment levy or through payment by requestor for special services.

Willdan proposes a fixed fee of \$8,000 for a one (1) year agreement; plus, two additional one-year renewals at the same fee, with no CPI inflator.

Annual Administration Services			
	FY 25/26	FY 26/27	FY 27/28
Fire Suppression Benefit Assessment District 2004-1	\$ 4,000	\$ 4,000	\$ 4,000
Special Tax (Suppression, Protection & EMS)	\$ 4,000	\$ 4,000	\$ 4,000
Annual Administration Fee	\$ 8,000	\$ 8,000	\$ 8,000

Billing and Payment

Willdan will invoice the Fire District upon percentage of project completion.

Other Fees

Invoices/Handbills

Upon the District’s request and approval, Willdan can prepare and mail invoices (handbills) to property owners whose proposed annual assessment/tax for their parcel could not be applied to the County tax roll. This is an optional service, and the cost associated with this service is not included in the annual fee; but may be provided at our then-current hourly consulting rates (see “Additional Services” below), plus expenses.

Reimbursable Expenses

Willdan will be reimbursed for out-of-pocket expenses. Examples of reimbursable expenses include, but are not limited to:

- Postage;
- Travel expenses;
- Mileage (current prevailing rate);
- Maps;
- Electronic data provided from the county and/or other applicable resources;
- Construction cost periodicals; and
- Copying (currently 6¢ per copy).

Any additional expense for reports or from outside services will be billed to the Fire District, plus a fifteen-percent mark-up. Charges for meeting and consulting with counsel, the Fire District, or other parties regarding services not listed in the scope of work above will be at our then-current hourly rates (see the “Additional Services” section).

In the event that a third party requests any documents, Willdan may, in accordance with Willdan’s applicable rate schedule, charge such third party for providing said documents.

Additional Services

Additional authorized services will be billed at Willdan's then current hourly consulting rates. Our current hourly rates are outlined in the table below.

Willdan Financial Services Hourly Rate Schedule	
Position	Hourly Rate
Group Director	\$250
Principal Engineer	\$249
Assistant Director	\$240
Principal Consultant	\$210
Senior Project Manager	\$185
Project Manager / Program Director	\$165
Senior Project Analyst	\$135
Senior Analyst	\$125
Analyst II	\$110
Analyst	\$100
Assistant Analyst	\$75

Authorization

If the terms of this engagement are acceptable, please sign where indicated and email this letter back to our contracts supervisor:

Avery Perier
Willdan Financial Services
27368 Via Industria, Suite 200
Temecula, California 92590
E-mail: aperier@willdan.com

Willdan appreciates this opportunity to continue to assist the Nevada County Consolidated District with the annual administration of their special taxes and assessments. If you have any questions, please contact me at (951) 587-3575 or via email at MMedve@willdan.com. We look forward to hearing from you.

Sincerely,

WILLDAN FINANCIAL SERVICES



Gladys Ceballos
Group Director - Vice President
District Administration Services

Willdan Financial Services



Gladys Ceballos, Vice President and Group Director

February 25, 2025

Date

Nevada County Consolidated Fire District

Signature

Date

Print Name

ATTACHMENT 1 TO LETTER AGREEMENT

TERMS AND CONDITIONS

The Letter Agreement between the Nevada County Consolidated Fire District ("Client") and Willdan Financial Services ("WFS") is subject to these Terms and Conditions (collectively, this "Agreement").

1. **Additional Services.** Additional services shall be performed by WFS only upon Client's request evidenced by a written addendum executed by both parties.
2. **Compensation.** WFS shall submit monthly statements for services. Payments shall be due and payable within 30 days of invoice and if not timely paid shall bear interest at the rate of 1.5% per month.
3. **Termination.** Either party may terminate this Agreement at any time upon 30 days' written notice. In the event of early termination, WFS shall be paid for services performed prior to the effective date of termination.
4. **Data Provided by Client.** WFS shall rely upon data provided by Client without independent verification of accuracy. WFS shall not be responsible for any errors resulting from its use of inaccurate data provided by Client.
5. **Indemnification.** Each Party shall indemnify the other from claims resulting from their respective negligence or other wrongful conduct or the negligence or other wrongful conduct of their respective officers, agents or employees.
6. **Insurance.** WFS shall maintain the following insurance:
 - a. Workers' Compensation and Employer's Liability Insurance as prescribed by applicable law.
 - b. Commercial General Liability Insurance, with limits not be less than \$1,000,000 per occurrence and general aggregate.
 - c. Commercial Automobile Liability with limits not less than \$1,000,000 per occurrence.
 - d. Professional Liability with limits not be less than \$1,000,000 per claim and annual aggregate.
 - e. All policies except Professional Liability and Workers Compensation shall include Client as an additional insured and be primary with respect to any insurance carried by WFS. All policies shall include a waiver of subrogation in favor of Client.
 - f. WFS shall provide Client with certificates of insurance evidencing compliance with the above insurance requirements prior to commencing it services.
7. **Miscellaneous.**
 - a. Titles used in this Agreement are for general reference and are not a part of the Agreement.
 - b. This Agreement shall be interpreted as though prepared by both parties.
 - c. Any provision of this Agreement held to violate any law shall be deemed void, and all remaining provisions shall continue in full force and effect.
 - d. This Agreement shall be interpreted under the laws of the State of California.
 - e. This Agreement comprises a final and complete repository of the understandings between the parties and supersedes all prior or contemporary communications, representations or agreements, whether oral or written, relating to the subject matter of this Agreement.
 - f. Any notices given pursuant to this agreement shall be effective on the third business day after posting by first class mail, postage prepaid, to the address appearing immediately after the signatures below.
 - g. WFS shall not be liable for damages resulting from the actions or inactions of governmental agencies including, but not limited to, permit processing or environmental impact reports.
 - h. WFS's waiver of any term, condition, or covenant, or breach of any term, condition, or covenant, shall not constitute the waiver of any subsequent breach of any other term, condition or covenant.
 - i. WFS shall not responsible for the performance of services by third parties not retained by WFS.



Nevada County Consolidated Fire District Resolution 26-07

Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services For FY 2026/2027 Tax Rolls

WHEREAS, the Board of Directors (the "Board") of the Nevada County Consolidated Fire District ("NCCFD" or "District") on November 17, 2011 adopted Resolution R11-16, with a Re-Ratification with Clarification on December 15, 2011 adopted as Resolution R11-18, a copy which is attached as "**Attachment 1**", calling for a mail ballot election to seek voter approval, which required approval by two-thirds of the registered voters of the District voting thereon, for a special tax for the purpose of maintaining appropriate fire protection and emergency medical response services, and approving an increase in the District appropriations limit, in accordance with the existing election regulations and the California Constitution; and

WHEREAS, the Board of Directors of the Nevada County Consolidated Fire District did adopt Resolution R12-04, copy attached as "**Attachment 2**", Certifying Balloting Results of the Mail Ballot Election Held on March 6, 2012 for a Special Tax Measure for Fire Suppression, Protection and Emergency Medical Response Services, which determined by the ballots processed that, with 68.543% approving, the measure passed; and

WHEREAS, Resolution R12-04 states that, as approved by the voters, the special tax shall continue until repealed by the Board of Directors or by the voters; the special tax amounts shall be levied against all taxable real property, and will be added to the property tax bills within the boundaries of Nevada County Consolidated Fire District beginning with the 2012/2013 fiscal year;

WHEREAS, the Special Tax Rates, as outlined in Resolution R12-04, are excerpted and attached hereto as "**Attachment 3**", are to be applied to all parcels within the boundaries of the Nevada County Consolidated Fire District for Fiscal Year 2026/2027; and

WHEREAS, in accordance with the provisions in Resolution R11-18, which the Board of Directors has determined that, due to the increased costs of operations to the District, it is necessary and appropriate for the Board to exercise its authority under Resolution R11-18, Exhibit B, and hereby applies a cost of living index of 2.7 % to the special tax rate from the prior Fiscal Year for this Fiscal Year 2026/2027 which is reflected in the new rates (see "**Attachment 3**"); and,



Nevada County Consolidated Fire District Resolution 26-07

Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services For FY 2026/2027 Tax Rolls

WHEREAS, Government Code Section 50078.16 authorizes the District to provide for collection of the tax in the same manner and subject to the same penalties as, other fees, charges, and taxes fixed and collected by, or on behalf of the local agency. If the special taxes are collected by the County, the County may deduct its reasonable costs incurred for the services before remittal to the District, which is outlined in the previously approved and continuous "Standard Form Tax Collection Services" Contract; and,

WHEREAS, the County of Nevada Auditor-Controller's office has notified NCCFD in a memo dated April 3, 2026, (see "**Attachment 4**"), that a flat charge of \$200.00 will be applied to the tax district code and a 50-cent per parcel charge will be applied to each improved and unimproved parcel within the specified Tax Rate Area (see "**Attachment 5**").

NOW THEREFORE, the Board of Directors of the Nevada County Consolidated Fire District resolves that:

1. A special tax for the purpose of maintaining appropriate fire protection and emergency medical response services, is hereby confirmed and shall be levied against real property within the boundaries of the District for the 2026/2027 fiscal year, in accordance with the provisions of Resolution R12-04; and
2. Directs the application of the cost of living adjustment provisions as set forth in Resolution R11-18, in an amount equal to two and seven tenths percent (2.7%) of the rate of the prior Fiscal Year's special tax for this Fiscal Year 2026/2027, which increase shall be applicable to all property that is subject to the special tax, the adjusted amounts for the tax are as shown on "**Attachment 3**";
3. Petitions the Board of Supervisors of the County of Nevada, State of California, to cause the Auditor-Controller of County of Nevada to place the charges as set forth in "**Attachment 3**" on the 2026/2027 tax rolls, in accordance with the Standard Form Tax Collection Services contract previously approved by Nevada County Consolidated Fire District;
4. The NCCFD Board of Directors hereby requests that the County Tax Collector collect and place all special tax revenues within the Nevada County Consolidated Fire District territory into Fund 734, District-wide Special Tax.



Nevada County Consolidated Fire District Resolution 26-07

Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services For FY 2026/2027 Tax Rolls

BE IT FURTHER RESOLVED, that, pursuant to the provisions of Government Code Section 50078.17, any judicial action or proceeding to validate, attack, review, set aside, void, or annul the provisions of this Resolution, providing for an adjustment in the amount of the special tax of two and seven tenths percent (2.7%) over the prior fiscal year for this Fiscal Year 2025/2026, shall be subject to the limitations period and the procedures as set out in Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure and any action or proceeding to attack, review, set aside, void, or annul the increase shall be commenced within 90 days of the effective date of the adoption of this Resolution.

BE IT FURTHER RESOLVED, that the provisions of this Resolution providing for the adjustment in the amount of the special tax of two and seven tenths (2.7%) over the prior fiscal year, as set out in paragraph #2, above, shall be severable to the rest of this Resolution and any judicial determination or other action nullifying said increase for Fiscal Year 2026/2027, shall not effect or otherwise nullify the imposition of the special tax for Fiscal Year 2026/2027, as otherwise provided for under Resolutions R11- 18, and/or by the adoption of this Resolution.

ON A MOTION by Director _____ seconded by Director _____ the foregoing resolution was passed and adopted this 27th day of May, 2026, by the following vote to wit:

- 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 Resolution 26-07

Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services
For FY 2026/2027 Tax Rolls

Resolution R26-07 Attachment List:

- "Attachment 1" is Resolution no. R11-18
- "Attachment 2" is Resolution no. R12-04
- "Attachment 3" is the current fiscal year's proposed rates.
- "Attachment 4" County of Nevada Auditor Controller's notification letter
- "Attachment 5" Tax Rate Area

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

RESOLUTION R11-18

**Resolution to Enact the Nevada County Consolidated Fire District
Special Tax on All Taxable Real Property for the Purpose of
Providing Fire Protection and Emergency Medical Response Services,
Including Fire Prevention and Suppression, Rescue and Other Services;
to Approve an Increase in the District's Spending Limit;
and to Call an Election Thereon.
(Clarification to RESOLUTION R011-16)**

WHEREAS, the Board of Directors (the "Board") of the Nevada County Consolidated Fire District (the "District") has determined that it is in the best interests of the District's citizens to prevent significant service cutbacks and provide the appropriate level of fire protection and emergency medical response services for our community; that the cost to maintain such adequate levels of service is beyond the reach of the District absent this proposed special tax, and that this tax is therefore necessary for public protection and public safety; and

WHEREAS, pursuant to the provisions of California Health & Safety Code section 13911 and Government Code sections 50075-50077.5, the Board of Directors is authorized to adopt this resolution which shall, subject to the approval of the voters, impose a special tax, which shall be applied against all taxable real property within the District; and

WHEREAS, the Board has also determined that it is in the best interest of the community to seek voter approval, which will require approval by two-thirds voters voting thereon, for the proposed special tax in order to be able to maintain appropriate fire protection and emergency medical response services; and

WHEREAS, the Board has also determined that the interests of the voters are best served by a transparently impartial tabulation of the returned verified ballots, the signatures on the returned ballots shall be verified by the Elections Office of the County of Nevada and tabulated by the Nevada County League of Women Voters. The tabulation process shall be overseen by an independent CPA firm retained specifically for that purpose; and

WHEREAS, if approved by the voters, the special tax will be used solely for the purpose of providing fire protection and emergency medical response services within the District; and

WHEREAS, if this special tax is approved by the voters, the District may exceed the appropriations limit as previously established for the District in accordance with the provisions of Article XIII B of the California Constitution; and

WHEREAS, all District elections shall be called, held and conducted in all respects as nearly as is practicable in conformity with the Uniform District Election Law (Election Code 10500 *et seq.*). Section 10517 of which provides that the County Elections Official shall conduct such elections, and Section 10518 of which allows the County Elections Officer to authorize an appropriate officer of the district to perform the functions of the elections official; and

WHEREAS, Section 9280 of the Elections Code authorizes the filing of an impartial analysis, and Sections 9282 *et seq.* of said code authorize the filing of written arguments for or against any ballot proposition and rebuttal arguments.

NOW THEREFORE, the Board of Directors of the Nevada County Consolidated Fire District resolves that:

SECTION 1. Submission of the Special Tax to Voters. The special tax and corresponding increase in the District's appropriations limit established by this Resolution shall be submitted to the District's registered voters within Nevada County Consolidated Fire District at a mailed ballot election for their approval or rejection. The special tax shall not become effective unless approved by two-thirds of the registered voters of the District voting thereon. The full text of the proposed ballot measure is attached as Exhibit A and incorporated herein.

If approved by the voters, the special tax shall continue until repealed by the Board of Directors or by the voters.

SECTION 2. Call of Election. The Board of Directors hereby calls an election at which the question of the approval of the proposed special tax and spending limit increase shall be submitted to the registered voters within the District. The Board directs that the special election be held on March 6, 2012, pursuant to Elections Code sections 1500, 1501 and 1502, as a special mail ballot election, with the ballot prepared by the appropriate officer of the District as authorized by the Registrar of Voters of the County of Nevada (the "Election Official"), such official being the Fire Chief of the Nevada County Consolidated Fire District. The exact form of said question submitted as the same is to appear shall be as set forth in Exhibit A. Said election shall be held and conducted in all respects as nearly as practicable in conformity with the uniform District Election Law (Election Code Section 10500 *et seq.*) and with the Mail Ballot Election provisions of the Elections Code (sections 4000 *et seq.*).

The Election shall be held and conducted, the election officers shall be appointed, the ballots shall be printed, mailed, and returned by 5:00 p.m. on the date of election, and the ballots shall be counted. The ballots returned shall be canvassed, the results declared, and all other proceedings incidental to and connected with the Election shall be regulated and done in accordance with the provisions of law regulating the mail ballot election and specified herein. The Board of Directors of the Nevada County Consolidated Fire District is hereby requested to order the Election and to permit the aforementioned appropriate officer of the District to render services relating to the proceedings of said Election. The election services will be determined by the District, and said Election shall be held in all respects as if there were only one election, only one form of ballot shall be used, and the returns of the Election need not be canvassed by the Board. The District shall declare the results of the Election based on the certified statement of results submitted for that purpose from the appropriate officer of the District.

SECTION 3. Authorization for Appropriations Limit Increase. To the extent that the revenue from the special taxes enacted by this Resolution are in excess of the appropriations limit for the District, as calculated in accordance with the provisions of Article XIII B of the California Constitution and applicable statutory provisions, the approval of this special tax by the voters shall constitute approval to increase the District's spending limit in an amount equal to the revenue derived from the special tax, for the maximum period of time as allowed by law.

SECTION 4. Effective Date of the Special Tax. The special tax shall be deemed established and shall be in effect as of the day following the election, upon certification of the election results, evidencing approval by at least two-thirds of the registered voters voting thereon; by the Board of Directors of the District. The increase in the District's appropriations limit shall be deemed effective beginning in the 2012-2013 fiscal year. The special tax shall be levied against all taxable real property within the District beginning with the 2012-2013 fiscal year.

SECTION 5. Use and Accountability of the Special Tax Proceeds. The special tax shall be used solely for the purpose of providing fire protection, both prevention and suppression, for emergency medical response services within the District and for any responses outside of the District under automatic/mutual aid agreements with other fire suppression or emergency service agencies, and for any incidental expenses related to the collection of the tax.

In accordance with Government Code Section 50075.3, the District's Fire Chief, as the chief fiscal officer of the District, shall file a report with the District Board of Directors at least once a year, no later than January 1 of each year. The annual report shall contain both of the following: (a) the amount of funds collected and expended; (b) the status of any project required or authorized to be funded with the proceeds of the special tax in accordance with this Section.

SECTION 6. Adjustment of Tax Rate There may be an annual adjustment in the fee special tax rate based on a change in the Consumer Price Index (CPI) or 3%, WHICHEVER IS LESS. The District will consider changes using data provided by the United States Bureau of Labor Statistics, Western States averages for the preceding calendar year (or, if discontinued, a comparable index). Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee adjustment of tax rate being placed on the agenda of the Nevada County Consolidated Fire District Board of Director's regular meeting with an opportunity for public input and discussion.

SECTION 7. Levy, Collection and Deposit of the Special Tax. Unless otherwise ordered pursuant to a resolution adopted by the Board, the special taxes shall annually be collected on the County of Nevada property tax bill in the same manner and subject to the same penalty as the county property taxes are collected. The District Board shall annually take such steps as are necessary to have the special tax collected through the property tax bill and shall coordinate with the County Auditor and Tax Collector in this regard. The County shall be entitled to deduct its reasonable costs incurred in collecting the special tax before the balance of the tax is remitted to the District.

Upon receipt of the special taxes the District shall cause same to be deposited in a special tax account or such other account established by the District which allows the District to properly account for the special taxes in compliance with the provisions of Government Code Section 50075.3.

SECTION 8. Appeals. Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1st of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

SECTION 9. Validation Pursuant to Code of Civil Procedure Section 860 et seq. Pursuant to the provisions of Government Code Section 50077.5 any judicial action or proceeding to attack, review, set aside, void or annul this resolution and/or the approval of the subject special tax and/or increase in the spending limitation pertaining to the special tax, shall be commenced, if at all, within 60 days of the date of the adoption hereof.

The foregoing Resolution was duly passed at an official meeting of the Nevada County Consolidated Fire District on Thursday, December 15, 2011 by the following roll call vote:

AYES: *BASS, BRUENEBERG, HANSON, HITCHCOCK, KNOX, LEZARD, RHODES*

NOES: *NONE*

ABSTAIN: *NONE*

ABSENT: *NONE*

David A. Hanson

DAVID S. HANSON, Chairman of the Board
Nevada County Consolidated Fire District

ATTEST:

Darlene E. Bennett

DARLENE E. BENNETT
Secretary to the Board

EXHIBIT A

TEXT OF THE BALLOT MEASURE

The question submitted to the voters shall read substantially as follows:

To maintain prompt local fire protection and emergency medical response services within Nevada County Consolidated Fire District, to maintain current fire station staffing, and to prevent the immediate layoff of personnel so that firefighters are available to respond to all emergencies; do you support an annual special tax, with all revenue staying in our community, for local fire protection and emergency medical response services?

**FULL TEXT OF SPECIAL TAX MEASURE
NEVADA COUNTY CONSOLIDATED FIRE DISTRICT PARCEL TAX
FOR FIRE SUPPRESSION, PROTECTION AND
EMERGENCY MEDICAL RESPONSE SERVICES**

The Nevada County Consolidated Fire District is responsible for fire protection and emergency medical response services to the rural areas surrounding Grass Valley and Nevada City, in Nevada County.

In order to maintain prompt local fire protection and emergency medical response services within Nevada County Consolidated Fire District, to maintain current fire station staffing, and to prevent the immediate layoff of personnel so that firefighters are available to respond to all emergencies, to keep property insurance rates manageable, and to adequately train and equip firefighters, the District proposes to levy a special tax on each taxable parcel of land within the District at the following annual rates:

Property Type	Rate
Residential Dwelling Unit	\$52.00 for the first dwelling unit
Residential Dwelling Units (if more than 1 unit)	\$39.00 for each additional dwelling unit
Mobile Home Unit	\$39.00 for each unit
Unimproved Property	\$26.00 per parcel
Commercial, Industrial, Office, Recreational Property	\$0.04 per square foot of building area
Sprinklered Commercial, Industrial, Office, Recreational Property	\$0.02 per square foot of building area

Taxable parcels are those parcels that appear on the annual secured Nevada County property tax roll and are billable for Nevada County Consolidated Fire District services.

The purpose of this parcel tax will be to ensure continued local fire suppression and protection as well as rapid emergency response services for all residents, employees, and visitors in the District. The revenues raised by this special tax will only be used to defray operating expenses and capital improvement expenditures to accomplish the foregoing purposes.

In order to help ensure that the revenues from the special tax grow in line with the inflation adjusted cost of providing local fire protection and emergency medical emergency services, the tax rate may increase in future years by an annual amount not to exceed 3% per year, based upon changes in the Western States Consumer Price Index (CPI) or 3%, WHICHEVER IS LESS. Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee adjustment of the special tax being placed on the agenda of the Nevada County Consolidated Fire District Board of Director's regular meeting with an opportunity for public input and discussion.

If the special tax is approved by two-thirds of the voters voting on the measure, the District's appropriations limit will be increased by the amount of this voter-approved tax.

The special tax revenues shall be deposited into a separate account for exclusive use by the Nevada County Consolidated Fire District, in accordance with Government Code Section 50075.1, and shall be expended by the District according to a plan developed annually by the District's staff and approved and adopted by the District's Board of Directors. A citizens' oversight committee appointed by the Board will review and report on the expenditure of tax revenues.

The District will cause to be filed an annual report with its Board of Directors, which report shall include the amount of special tax revenues collected and expended, and which shall otherwise comply with the accountability measures established in Government Code Sections 50075.1 et seq.

Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1st of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

RESOLUTION R12-04

**Resolution of the Board of Directors
of the Nevada County Consolidated Fire District,
Certifying Balloting Results of the Mail Ballot Election Held on March 6, 2012 for a
Special Tax Measure for Fire Suppression, Protection and Emergency Medical
Response Services**

WHEREAS, the Board of Directors (the "Board") of the Nevada County Consolidated Fire District (the "District") on November 17, 2011 adopted Resolution R11-16 calling for a mail ballot election to seek voter approval, which requires approval by two-thirds of the registered voters of the District voting thereon, for a special tax for the purpose of maintaining appropriate fire protection and emergency medical response services, and to approve an increase in the District appropriations limit, in accordance with the existing election regulations and the California Constitution.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District does resolve as follows:

1. The tabulation of votes cast by the registered voters of the Fire District has been completed by the League of Women Voters of Western Nevada County and overseen by McSweeney & Associates, an independent CPA firm retained specifically for that purpose as directed by Resolution R011-16. The election results have been certified by the Secretary of the Board, attached hereto as "Exhibit A", as Appointed Deputy Elections Official for this election, and are submitted to the Elections Official as follows:

Total Registered Voters		22,257
Total Votes Cast (returned by 5:00 pm on March 6, 2012)		9,826
Turnout		44.427%
Nevada County Consolidated Fire District Special Tax Measure for Fire Suppression, Protection and Emergency Medical Response Services (2/3 required to pass)	Votes	Percent
YES	6,735	68.543%
NO	3,091	31.457%

2. Therefore, as determined by the ballots processed, the measure has passed.

3. As approved by the voters, the special tax shall continue until repealed by the Board of Directors or by the voters. The special tax amounts shall be levied against all taxable real property, and will be added to the property tax bills within the Nevada County Consolidated Fire District beginning with the 2012-2013 fiscal year. The increase in the District's appropriations limit shall be deemed effective beginning in the 2012-2013 fiscal year.

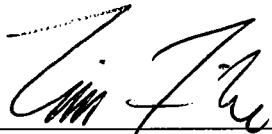
PASSED AND ADOPTED at a regular meeting of the Board of Directors held on March 15, 2012 by the following vote:

AYES: BASS, GRUENEBERG, HANSON, HITCHCOCK, KNOX, LEONARD, RHODES

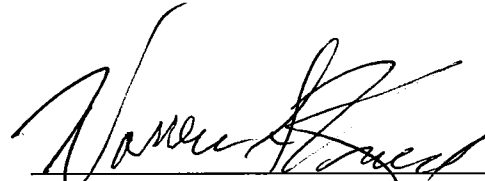
NOES: NONE

ABSTAIN: NONE

ABSENT: NONE



TIM FIKE, Chief & Elections Official
Nevada County Consolidated Fire District



WARREN KNOX, Chairman of the Board
Nevada County Consolidated Fire District

ATTEST:



DARLENE E. BENNETT
Secretary to the Board
& Appointed Deputy Elections Official
Nevada County Consolidated Fire District

NCCFD Resolution R12-04
Exhibit A



350 Crown Point Circle, Suite 200
Grass Valley, CA 95945
530.272.5555
Fax 530.272.8865
www.mcsweeneyandassociates.com

March 8, 2012

Tim Fike, Fire Chief
Nevada County Consolidated Fire District
11329 McCourtney Road
Grass Valley, CA 95949

RE: Official Ballot Tabulation Results, Nevada County Consolidated Fire District Parcel Tax for Fire Suppression, Protection and Emergency Medical Response Services

The tabulation of all official ballots received by 5:00 pm on March 6, 2012, for the Nevada County Consolidated Fire District Parcel Tax for Fire Suppression, Protection and Emergency Medical Response Services, has been completed by the League of Women Voters of Western Nevada County, and overseen by McSweeney & Associates CPA, as directed by you, the District Elections Official, per Resolution R011-16. McSweeney & Associates CPA hereby certifies the following tabulation totals:

Total Registered Voters		22,117
Total Votes Cast (returned by 5:00 pm on March 6, 2012)		9,826
Turnout		44.427 %
Nevada County Consolidated Fire District Special Tax Measure for Fire Suppression, Protection and Emergency Medical Response Services (2/3 required to pass)	Votes	Percent
YES	6,735	68.543 %
NO	3,091	31.457 %

Thank you for the opportunity to assist you with this project.

Sincerely,

McSweeney & Associates, APC

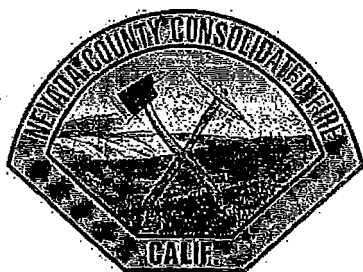
Witnessed by:

Darlene Bennett
NCCFD Board Secretary and
Appointed Deputy Elections Official

Edward J. McSweeney, CPA/ABV/CFF
Amanda E. Apple, CPA, MST
Ted Cobrt, CPA/PFS

Andrea Hamer, CPA
Zackary J. McSweeney, CPA, MBA
Sharon R. Poppell, CPA

James C. Roberson, CPA/ABV/CFP, CVA
Gail Saling, CPA
Debra Wubohm, CPA, MBA (Tax)



Nevada County Consolidated Fire District

"Excellence in Emergency Service"

11329 McCourtney Road, Grass Valley, CA 95949

(530) 273-3158 FAX (530) 273-1780

nccfire@nccn.net

www.nccfire.com

CERTIFICATE

STATE OF CALIFORNIA

|

| ss

COUNTY OF NEVADA

|

I, Darlene Bennett, Nevada County Consolidated Fire District Secretary and Board of Directors Secretary, and Appointed Deputy Elections Official for the March 6, 2012 Special Tax Election for Nevada County Consolidated Fire District, Fire Suppression and Emergency Medical Response Services, do hereby certify that I have witnessed the official canvass of the returns from the Special Tax Election held on March 6, 2012 in the Nevada County Consolidated Fire District. The following is a statement of the results showing the total number of ballots cast, and the total number of votes in favor of and against the Special Tax.

Signed:

 3/8/2012

Darlene E. Bennett

Date

NCCFD Board Secretary and

Appointed Deputy Elections Official

Fiscal Year 2026/2027 Special Tax Rate		
Property Type	Rate	Unit
Residential Unit	\$70.76	for the first dwelling unit
Residential Units (if more than 1 unit)	\$53.12	for each additional dwelling unit
Mobile Home Unit	\$53.12	for each unit
Unimproved Property	\$35.42	per parcel
Commercial, Industrial, Office Recreational Property	\$0.06	per square foot of building area
Sprinklererd Commerical, industrial, Office, recreational Property	\$0.02	per square foot of building area

Fiscal Year 2025/2026 Special Tax Rate		
Property Type	Rate	Unit
Residential Unit	\$ 68.84	for the first dwelling unit
Residential Units (if more than 1 unit)	\$ 51.66	for each additional dwelling unit
Mobile Home Unit	\$ 51.66	for each unit
Unimproved Property	\$ 34.44	per parcel
Commercial, Industrial, Office Recreational Property	\$ 0.05	per square foot of building area
Sprinklererd Commerical, industrial, Office, recreational Property	\$ 0.02	per square foot of building area

12-Month Percent Change

Series Id: CUUR0400SA0
 Not Seasonally Adjusted
Series Title: All items in West urban, all urban consumers, not seasonally adjusted
Area: West
Item: All items
Base Period: 1982-84=100



Download: [xlsx](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2024	3.3	3.2	3.6	3.7	3.3	2.8	2.6	2.2	2.1	2.1	2.4	2.5	2.8	3.3	2.3
2025	2.4	2.6	2.2	2.1	2.4	2.7	3.0	3.2	3.3	(X)	3.0	2.9	2.7	2.4	3.1

X : Data unavailable due to the 2025 lapse in appropriations



Date: 4/3/2026
To: Taxing Agencies
From: Property Tax Division
RE: 2026/27 Direct Charge Instructions & Checklist

***** AUGUST 10TH – STATUTORY DEADLINE *****

This letter outlines the deadlines and requirements for placing Direct Charges on the 2026/27 Nevada County Annual Secured Tax Roll. The Property Tax Division is available to assist via phone or email and will host a live training session on **05/07/26 at 1:00 pm in the Eric Rood Administrative Center (Providence Room A&B)**, followed by a Q&A session after the training.

Additional requirements apply for Agencies placing Direct Charges for the first time. Please contact our office for more information.

Agencies are responsible for contacting the property tax unit to update contact information, even if updates have been provided to other county departments.

Deadlines

6/30/2026 Agency Resolution permitting Direct Charges on the 2026/27 tax roll

Please submit the following items as a complete package to propertytax.auditor@nevadacountyca.gov and reference the tax code in the subject line:

- 7/10/2026** Prop 218 Compliance Certification (Attachment #1)
- 7/10/2026** Consultant Authorization-if applicable (Attachment #2)
- 7/10/2026** 2026/27 Direct Charge Transmittal (Attachment #3)
- 7/10/2026** Direct Charge data file(s)
- 8/10/2026** **FINAL STATUTORY DEADLINE (per Government Code Section 26911)**
Direct Charge Data Files must be free of errors – NO changes beyond this date
- 8/14/2026** Direct Charge Certification is required, or charges will not be placed on the tax roll

Required Items

• **District/Agency Resolution**

An **annual** resolution, approved by the Agency governing board, and authorizing the Auditor-Controller to place Direct Charges on the Secured Tax Roll. The following information must be included in all annual resolutions:

- Must reference the “Standard Form Tax Collection Services Contract” that was previously approved by your Agency and either the Nevada County Board of Supervisors or Auditor-Controller

2026/27 Direct Charge Instructions & Checklist

April 3, 2026

Page 2

- Must list the California State Code Section(s) authorizing the Direct Charge levy to appear on the tax roll. Consult with your legal counsel to determine the appropriate code(s).
- Must list all Tax Rate Area (TRA) that will be levied. The State Board of Equalization (BOE) establishes TRAs, reports of which are available on our website
- Must reference Flat Dollar Amounts (divisible by 2) to be levied on the tax roll
- Variable Direct Charges (divisible by 2) must be listed in the body of the Resolution or added as an Exhibit, listing each assessment number, assessee name (optional), and total charge

Resolution will not be accepted if any of the above information is missing.

- **Consultant Authorization form (if applicable)**

The decision to use a third-party administrator is at the sole discretion of the Agency. All policies and procedures also apply to consultants. Please complete the Consultant Authorization form to indicate the activities you authorize the consultant to provide, as well as a termination date, if applicable. We will keep this form on file until the termination date provided or at which time your district notifies us otherwise in writing. This form does NOT need to be submitted annually, only when changes occur.

- **Perm File Documents – IF NOT ON FILE WITH AUDITOR-CONTROLLER**

- Please provide a copy of your original Standard Form Tax Collection Services Contract, ballot measure or voter pamphlet, and engineer report (optional)
- Contact our office if you are unable to locate a copy of your original contract

- **Direct Charge Transmittal form**

- A **new** form must be submitted annually
- Each Direct Charge code must have a separate transmittal form

- **Direct Charge Data File(s)**

- A **new** data file is required each year
- A **separate** data file is required for each Direct Charge
- Data file(s) **MUST** be submitted as a **.txt file without headers** in one of the following formats:

1. Tab Delimited – (Preferred) – Fields are separated by tabs:

APN	Amt	Tax code	Desc
012010012000	(tab)114.00	(tab)61500	(tab)FireDistrB

2. Quote/Comma Delimited – Fields are enclosed by quotation marks and separated by commas:

APN	Amt	Tax code	Desc
“012010012000”	,”114.00”	,”61500”	,”FireDistrB”

3. Comma Delimited – Fields are separated by commas:

APN	Amt	Tax code	Desc
012010012000	,114.00	,61500	,FireDistrB

Fields must contain the following:

Field 1 – APN 12-digit parcel number, no dashes

2026/27 Direct Charge Instructions & Checklist

April 3, 2026

Page 3

Field 2 – Amount	Dollars & Cents, divisible by 2
Field 3 – Tax Code	5-digits, assigned by the Auditor-Controller
Field 4 – Desc	10-digits max, optional field for District/Agency ID

Important reminders for a successful data file upload:

- No dashes, spaces, or dollar signs
- No duplicate parcels
- No odd amounts (even amounts only, divisible by 2)
- One annual amount (no installments)

Data files that do not follow these guidelines will be returned immediately for correction.

Data File Upload Errors

We will immediately notify the Agency of any errors identified during the upload process. Any new data file(s) submitted must include all parcels to be levied, not just the corrected parcel(s).

The Agency will have until August 10th to submit final data file(s).

Certification of Direct Charge Levy

Once the data file has been successfully imported, a Direct Charge Tax Code Detail report, including parcels and charge amounts, will be provided to the Agency. **Please review this report carefully before completing and returning the Certification of Direct Charge Levy form by August 14th.**

Direct Charges that have not been certified by the August 14th deadline will not be placed on the tax roll.

Administrative Costs

Each Direct Charge is assessed at a flat rate of \$200.00, plus a per parcel fee of \$.50 for teetered or \$1.00 for non-teetered Direct Charges. Per Government Code Section 50077(b) and Resolution 15-278, Direct Charge Administration fees will be deducted before remittal of the balance. These fees are deducted in December via journal to the Agency fund.

Government Exempt Parcels

Federal, State, Local, and Unitary parcels do not receive a property tax bill from Nevada County. Districts/Agencies are responsible for determining if these parcels are subject to Direct Charges and billing directly.

Tax Bills \$20 or Less

Under the provisions of Revenue and Taxation Code Section 2611.4, the county may refrain from collecting any tax, assessment, penalty, or cost that is twenty dollars (\$20) or less.

Direct Charge Roll Corrections

A District/Agency may request the removal of unpaid Direct Charge by completing the Direct Charge Roll Correction form. A fee of \$25 per parcel on each tax code correction applies, which will be deducted from the District/Agency fund via journal.

2026/27 Direct Charge Instructions & Checklist

April 3, 2026

Page 4

Direct Charge Refunds

The District/Agency is solely responsible for processing refunds to taxpayers on paid installments.

Collections and Apportionments

All Direct Charges will be apportioned to the District/Agency fund in the County's General Ledger as follows:

<u>Teeter Apportionment</u>		<u>Non-Teeter Apportionment</u>
December	55% of levy	Apportioned as collected
April	40% of levy	
June	5% of levy (plus adjustments)	

Cash disbursements to Districts/Agencies that operate outside the County Treasury will be made to the payment method on record, on or about January 10th, May 10th, and by the end of July.

Please contact the Property Tax Division for additional information or support:

propertytax.auditor@nevadacountyca.gov

Maria Duarte Rivas (530) 265-1564

Tyler Davis (530) 265-1267

You may also visit the Direct Charges Resources section on our website for additional resources:

<https://nevadacountyca.gov/210/Property-Tax>

[0100] NEVADA CONSOLIDATED

TRAs

057-001	057-002	057-006	057-008	057-012	057-013	057-014	057-021	057-023	062-009
062-019	062-024	062-025	062-028	062-032	062-038	062-043	062-045	062-057	062-063
062-066	062-069	062-077	062-078	062-079	068-001	068-005	068-010	068-038	072-001
072-003	072-007	072-013	072-014	072-015	072-030	072-033	072-034	072-041	072-042
072-044	072-045	072-047	078-002	078-007	080-009	080-014			

Total TRA's for this District: 47

Maps

016	017	018	020	021	021B	021D
022	023	026	027	027D	028	028C
029	029B	030	030A	031	034	035
036	039	040	041	044		

Total Maps for this District: 26

[0035] NEVADA CONSOLIDATED-ZONE NO. 01

TRAs

057-001	057-012	057-021	057-023
---------	---------	---------	---------

Total TRA's for this District: 4

Maps

034	039	040
-----	-----	-----

Total Maps for this District: 3



Nevada County Consolidated Fire District Resolution 26-08

**Authorizing the Fire Suppression Benefit Assessment, District 2004-1,
Located in the Boundaries of the NEVADA COUNTY CONSOLIDATED FIRE DISTRICT,
to be Placed on the Nevada County Secured Tax Rolls & Requesting the County of Nevada
to Levy & Collect this District-Wide Fire Suppression Benefit Assessment for FY 2026/2027**

WHEREAS, the Board of Directors of the Nevada County Consolidated Fire District (NCCFD) on August 19, 2004 adopted Resolution No. R04-16, A Resolution of the Board of Directors of the Nevada County Consolidated Fire District Accepting the Engineer's Report and Initiating Proceedings for (1) the Formation of a District-Wide Fire Suppression Benefit Assessment District, and (2) the Adoption of a Resolution Determining and Levying Assessments for Fire Suppression Services, (see "**Attachment 1**"); and,

WHEREAS, the Board of Directors of the NCCFD, on November 18, 2004, adopted Resolution No. R04-20, Certifying Balloting Results and Confirming the Assessments Approved by the Voters for the Fire Suppression Benefit Assessment District No. 2004-1 (see "**Attachment 2**") and

WHEREAS, in accordance with the provisions in Resolutions R04-16 and R04-20, which the Board of Directors has determined that due to the increased costs of operations to the District, it is necessary and appropriate for the Board to exercise its authority under Resolution R04-16, Attachment 1, and hereby apply a cost of living index of 3 % to the assessment rate from the prior Fiscal Year 2025/2026 for this Fiscal Year 2026/2027 which is reflected in the new rates (see "**Attachment 3**"); and,

WHEREAS, Government Code Section 50078.16 authorizes the District to provide for collection of the assessment in the same manner and subject to the same penalties as, other fees, charges, and taxes fixed and collected by, or on behalf of the local agency. If the County collects the assessments, the County may deduct its reasonable costs incurred for the services before remittal to the district, which is outlined in the previously approved and continuous "Standard Form Tax Collection Services" Contract; and,

WHEREAS, the County of Nevada Auditor-Controller's office has notified NCCFD in a memo dated April 3, 2026, (see "**Attachment 4**"), that a flat charge of \$200.00 will be applied to the assessment district code and a 50-cent per parcel charge will be applied to each improved and unimproved parcel within the specified Tax Rate Area (see "**Attachment 5**").

NOW THEREFORE, the Board of Directors of the Nevada County Consolidated Fire District resolves that:

1. The Fire Suppression Benefit Assessment is hereby confirmed and shall be levied against real property within the district for the 2026/2027 fiscal year, in accordance with the provisions of Resolution R04-20;
2. Directs the application of the cost of living adjustment provisions as outlined in Resolution R04-20, in an amount equal to three percent (3%) of the rate of the prior Fiscal Year's special assessment for this Fiscal Year 2026/2027, which increase shall be applicable to all property that is subject to the special assessment, the adjusted amounts for the assessment are as shown on "**Attachment 3**";
3. Petitions the Board of Supervisors of the County of Nevada, State of California, to cause the Auditor-Controller of County of Nevada to place the charges as set forth in "**Attachment 3**" on the 2026/2027 tax rolls, in accordance with the Standard Form Tax Collection Services contract previously approved by Nevada County Consolidated Fire District;



Nevada County Consolidated Fire District Resolution 26-08

**Authorizing the Fire Suppression Benefit Assessment, District 2004-1,
Located in the Boundaries of the NEVADA COUNTY CONSOLIDATED FIRE DISTRICT,
to be Placed on the Nevada County Secured Tax Rolls & Requesting the County of Nevada
to Levy & Collect this District-Wide Fire Suppression Benefit Assessment for FY 2026/2027**

4. The NCCFD Board of Directors hereby requests that the County Tax Collector collect and place all special assessment revenues within the Nevada County Consolidated Fire District territory into Fund 722, District-wide Special Assessment.

BE IT FURTHER RESOLVED, that, pursuant to the provisions of Government Code Section 50078.17, any judicial action or proceeding to validate, attack, review, set aside, void, or annul the provisions of this Resolution, providing for an adjustment in the amount of the special assessment of three percent (3%) over the prior fiscal year for this Fiscal Year 2026/2027, shall be subject to the limitations period and the procedures as set out in Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure and any action or proceeding to attack, review, set aside, void, or annul the increase shall be commenced within 90 days of the effective date of the adoption of this Resolution

BE IT FURTHER RESOLVED, that the provisions of this Resolution providing for the adjustment in the amount of the special assessment of three percent (3%) over the prior fiscal year, as set out in paragraph #2, above, shall be severable to the rest of this Resolution and any judicial determination or other action nullifying said increase for Fiscal Year 2026/2027, shall not affect or otherwise nullify the imposition of the special assessment for Fiscal Year 2026/2027 , as otherwise provided for under Resolutions R04-16 and R04-20, and/or by the adoption of this Resolution.

ON A MOTION by Director _____, seconded by Director _____, the foregoing resolution was passed and adopted this 27th day of May 2026, by the following vote:

- 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 Resolution 26-08

Authorizing the Fire Suppression Benefit Assessment, District 2004-1,
Located in the Boundaries of the NEVADA COUNTY CONSOLIDATED FIRE DISTRICT,
to be Placed on the Nevada County Secured Tax Rolls & Requesting the County of Nevada
to Levy & Collect this District-Wide Fire Suppression Benefit Assessment for FY 2026/2027

Resolution R26-08 Attachment List:

- "Attachment 1" is Resolution no. R04-16
- "Attachment 2" is Resolution no. R04-20
- "Attachment 3" is the current fiscal year's proposed rate
- "Attachment 4" County of Nevada Auditor Controller's notification letter
- "Attachment 5" Tax Rate Area

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

RESOLUTION No. R04-16

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NEVADA COUNTY CONSOLIDATED FIRE DISTRICT ACCEPTING THE ENGINEER'S REPORT AND INITIATING PROCEEDINGS FOR:

- (1) THE FORMATION OF A DISTRICT-WIDE FIRE SUPPRESSION BENEFIT ASSESSMENT DISTRICT, AND**
(2) THE ADOPTION OF A RESOLUTION DETERMINING AND LEVYING ASSESSMENTS FOR FIRE SUPPRESSION SERVICES

WHEREAS, the Board of Directors of the Nevada County Consolidated Fire District (henceforth, "NCCFD" or "the District"), in 1996, adopted Ordinance No. 96-3, which established a fire suppression benefit assessment district to provide additional funds for fire suppression services within the District. The current assessment will expire on June 30, 2007 and the District will lose this revenue which would require a reduction in services based upon current revenue sources of the District; and,

WHEREAS, the NCCFD Directors has determined that there is a need to add career firefighters at two (2) fire stations within the NCCFD and that an additional source of revenue will be required to fund the enhanced levels of fire suppression services which the addition of career staff at two (2) fire stations will provide to property owners within the District; and

WHEREAS, the NCCFD Board of Directors retained the services of Berryman & Henigar Inc., to perform appropriate assessment engineering and to prepare an Engineer's Report, as required by the provisions of the Government Code and the State Constitution, relative to the formation of a new Fire Suppression Benefit Assessment District which if approved would replace the current fire suppression Benefit Assessment/special taxes and to recommend methods of spreading the assessment to all properties on an equitable basis; and

WHEREAS, the NCCFD Board of Directors has received the Engineer's Report, attached to this report as Exhibit "A", dated August 19, 2004, and the Engineer's Report contains the following:

- A description of each lot or parcel of property proposed to be subject to the assessment.
- The amount of the assessment for each lot or parcel for the initial fiscal year.
- The maximum amount of the assessment which may be levied for each lot or parcel during any fiscal year.
- The duration of the assessment.
- The basis of the assessment.
- The schedule of the assessment.

WHEREAS, as a result of the Engineer's Report, a table showing the assessment rates based on land use is attached as Exhibit "B" to this Resolution. Exhibit "B" also sets the process for any increases due to changes in the cost of living; and.

WHEREAS, the NCCFD Board of Directors has reviewed the Engineer's Report and wishes to proceed with all appropriate and necessary proceedings for the formation of the Fire Suppression Benefit Assessment District and to consider a resolution determining and levying assessments for fire suppression services.

NOW, THEREFORE, BE IT RESOLVED, the Board of Directors of the Nevada County Consolidated Fire District does hereby order as follows:

1. Notice is hereby given that on the 21st day of October, 2004, at the hour of 7:00 p.m. at Station 84 located at 10135 Coyote Street, Nevada City, California the Board of Directors of the Nevada County Consolidated Fire District shall conduct a public hearing at which any and all persons having any objection to the formation of the assessment district, may appear and show cause why said assessment district should not be established in accordance with the Resolution adopted by the Board of Directors as required by Section 4(b) of Article XIID of the Constitution of the State of California. The Board of Directors will consider all oral and written objections or protests.

2. The Board of Directors of the Nevada County Consolidated Fire District shall cause to be mailed, to the record owner of each parcel to be assessed within the boundaries of the proposed assessment district and at least 45 days prior to the date of the public hearing as required by Section 4(c) and Section 4(d) of Article XIID of the Constitution of the State of California, a Notice which describes the proposed assessment and shall contain a ballot whereby the property owner may indicate his or her support or opposition to the proposed assessment.

3. The Board of Directors of the Nevada County Consolidated Fire District shall cause to be published a notice pursuant to Section 6063 of the Government Code. The publication of notice of Public Hearing shall be completed at least 10 days prior to the date of the hearing.

PASSED AND ADOPTED at a meeting of the Board of Directors of Nevada County Consolidated Fire District held on August 19, 2004, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Darlene E. Bennett
Board Secretary

Sherm Hanley,
NCCFD Vice Chairman

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

RESOLUTION NO. R04-20

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NEVADA COUNTY CONSOLIDATED FIRE DISTRICT, CERTIFYING BALLOTING RESULTS AND CONFIRMING THE ASSESSMENTS APPROVED BY THE VOTERS FOR FIRE SUPPRESSION BENEFIT ASSESSMENT DISTRICT NO. 2004-1

WHEREAS, the Board of Directors of the Nevada County Consolidated Fire District on August 19, 2004 adopted Resolution of Intention stating its intention to establish the Fire Suppression Benefit Assessment District and to levy assessments within the district and authorized the Clerk of the Board of Directors to mail a ballot and notice of assessment to property owners in accordance with the provisions of Article XIIID of the State Constitution.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District does resolve as follows:

1. The canvas of votes cast by the property owners is completed and certified by the Clerk of the Board of Directors, and the votes cast were as follows:
 - a. Total Ballots Processed: 8,499
 - b. Total Assessment Amount of Ballots Processed: \$703,476
 - c. Total Ballots Processed in Favor of the Proposed Assessment: 6,097
 - d. Assessment Amount of Ballots in Favor of Proposed Assessment:
\$495,060.19
 - e. Total Ballots Processed in Opposition to the Proposed Assessment: 2,402
 - f. Assessment Amount of Ballots in Opposition to Proposed Assessment:
\$208,415.78
2. Therefore, as determined by the ballots cast as weighted according to the amount of assessment owed by each parcel a majority of the property owners voted in favor of the proposed assessment.

3. The assessments as set forth in the Engineer's Report for Fire Suppression Benefit Assessment District are hereby confirmed and shall be levied upon real property within the Nevada County Consolidated Fire District for fiscal year 2005-06.

PASSED AND ADOPTED at a meeting of the Board of Directors held on November 18, 2004, by the following vote:

AYES: HANSON, HITCHCOCK, LEONARD, MOUSER, NULPH

NOES: NONE

ABSTAIN: NONE

ABSENT: HANLEY, MOORHOUSE

JOHN LEONARD, Chairman
NCCFD Board of Directors

ATTEST:
Secretary of the Board of Directors

By: _____
Darlene E. Bennett

Fiscal Year 2026/2027 Assessment Rate		
Property Type	Rate	Unit
Single Family Residence	\$160.66	for the first dwelling unit
Condo	\$120.52	for each additional dwelling unit
Residence with 2nd (granny) unit	\$241.08	for each unit
Mobile Home in a Park	\$64.68	per parcel
Unimproved Parcels	\$48.22	per square foot of building area

2025/2026 Rates	
\$	155.98
\$	117.01
\$	234.06
\$	62.80
\$	46.82

Commercial, Industrial or other improved:

Sprinkler Rate:		
Square Feet	Rate	Price Per Square Footage
0 - 2,000	\$156.00	
2,001 - 10,000	\$156.00	\$0.0734 over 2,000
10,001 - 20,000	\$780.38	\$0.0346 over 10,000
20,001 +	\$1,136.54	\$0.0174 over 20,000

2025/2026 Rates	
\$	151.45
\$	151.45
\$	757.65
\$	1,103.44

Non-Sprinkler Rate (2 times sprinkler rate):		
Square Feet	Rate	Price Per Square Footage
0 - 2,000	\$311.94	
2,001 - 10,000	\$311.94	\$0.1384 over 2,000
10,001 - 20,000	\$1,560.74	\$0.0694 over 10,000
20,001 +	\$2,273.08	\$0.0346 over 20,000

2025/2026 Rates	
\$	302.86
\$	302.86
\$	1,515.29
\$	2,206.88

Any increase in the proposed assessment due to increased costs (up to a maximum of 3% annually) will require approval by 5 of 7 elected NCCFD board members in a public meeting.

Date: 4/3/2026
To: Taxing Agencies
From: Property Tax Division
RE: **2026/27 Direct Charge Instructions & Checklist**

***** AUGUST 10TH – STATUTORY DEADLINE *****

This letter outlines the deadlines and requirements for placing Direct Charges on the 2026/27 Nevada County Annual Secured Tax Roll. The Property Tax Division is available to assist via phone or email and will host a live training session on **05/07/26 at 1:00 pm in the Eric Rood Administrative Center (Providence Room A&B)**, followed by a Q&A session after the training.

Additional requirements apply for Agencies placing Direct Charges for the first time. Please contact our office for more information.

Agencies are responsible for contacting the property tax unit to update contact information, even if updates have been provided to other county departments.

Deadlines

6/30/2026 Agency Resolution permitting Direct Charges on the 2026/27 tax roll

Please submit the following items as a complete package to propertytax.auditor@nevadacountyca.gov and reference the tax code in the subject line:

- 7/10/2026** Prop 218 Compliance Certification (Attachment #1)
- 7/10/2026** Consultant Authorization-if applicable (Attachment #2)
- 7/10/2026** 2026/27 Direct Charge Transmittal (Attachment #3)
- 7/10/2026** Direct Charge data file(s)
- 8/10/2026** **FINAL STATUTORY DEADLINE (per Government Code Section 26911)**
Direct Charge Data Files must be free of errors – NO changes beyond this date
- 8/14/2026** Direct Charge Certification is required, or charges will not be placed on the tax roll

Required Items

• **District/Agency Resolution**

An **annual** resolution, approved by the Agency governing board, and authorizing the Auditor-Controller to place Direct Charges on the Secured Tax Roll. The following information must be included in all annual resolutions:

- Must reference the “Standard Form Tax Collection Services Contract” that was previously approved by your Agency and either the Nevada County Board of Supervisors or Auditor-Controller

2026/27 Direct Charge Instructions & Checklist

April 3, 2026

Page 2

- Must list the California State Code Section(s) authorizing the Direct Charge levy to appear on the tax roll. Consult with your legal counsel to determine the appropriate code(s).
- Must list all Tax Rate Area (TRA) that will be levied. The State Board of Equalization (BOE) establishes TRAs, reports of which are available on our website
- Must reference Flat Dollar Amounts (divisible by 2) to be levied on the tax roll
- Variable Direct Charges (divisible by 2) must be listed in the body of the Resolution or added as an Exhibit, listing each assessment number, assessee name (optional), and total charge

Resolution will not be accepted if any of the above information is missing.

- **Consultant Authorization form (if applicable)**

The decision to use a third-party administrator is at the sole discretion of the Agency. All policies and procedures also apply to consultants. Please complete the Consultant Authorization form to indicate the activities you authorize the consultant to provide, as well as a termination date, if applicable. We will keep this form on file until the termination date provided or at which time your district notifies us otherwise in writing. This form does NOT need to be submitted annually, only when changes occur.

- **Perm File Documents – IF NOT ON FILE WITH AUDITOR-CONTROLLER**

- Please provide a copy of your original Standard Form Tax Collection Services Contract, ballot measure or voter pamphlet, and engineer report (optional)
- Contact our office if you are unable to locate a copy of your original contract

- **Direct Charge Transmittal form**

- A **new** form must be submitted annually
- Each Direct Charge code must have a separate transmittal form

- **Direct Charge Data File(s)**

- A **new** data file is required each year
- A **separate** data file is required for each Direct Charge
- Data file(s) **MUST** be submitted as a **.txt file without headers** in one of the following formats:

1. Tab Delimited – (Preferred) – Fields are separated by tabs:

APN	Amt	Tax code	Desc
012010012000	(tab)114.00	(tab)61500	(tab)FireDistrB

2. Quote/Comma Delimited – Fields are enclosed by quotation marks and separated by commas:

APN	Amt	Tax code	Desc
“012010012000”	,”114.00”	,”61500”	,”FireDistrB”

3. Comma Delimited – Fields are separated by commas:

APN	Amt	Tax code	Desc
012010012000	,114.00	,61500	,FireDistrB

Fields must contain the following:

Field 1 – APN 12-digit parcel number, no dashes

2026/27 Direct Charge Instructions & Checklist

April 3, 2026

Page 3

Field 2 – Amount	Dollars & Cents, divisible by 2
Field 3 – Tax Code	5-digits, assigned by the Auditor-Controller
Field 4 – Desc	10-digits max, optional field for District/Agency ID

Important reminders for a successful data file upload:

- No dashes, spaces, or dollar signs
- No duplicate parcels
- No odd amounts (even amounts only, divisible by 2)
- One annual amount (no installments)

Data files that do not follow these guidelines will be returned immediately for correction.

Data File Upload Errors

We will immediately notify the Agency of any errors identified during the upload process. Any new data file(s) submitted must include all parcels to be levied, not just the corrected parcel(s).

The Agency will have until August 10th to submit final data file(s).

Certification of Direct Charge Levy

Once the data file has been successfully imported, a Direct Charge Tax Code Detail report, including parcels and charge amounts, will be provided to the Agency. **Please review this report carefully before completing and returning the Certification of Direct Charge Levy form by August 14th.**

Direct Charges that have not been certified by the August 14th deadline will not be placed on the tax roll.

Administrative Costs

Each Direct Charge is assessed at a flat rate of \$200.00, plus a per parcel fee of \$.50 for teetered or \$1.00 for non-teetered Direct Charges. Per Government Code Section 50077(b) and Resolution 15-278, Direct Charge Administration fees will be deducted before remittal of the balance. These fees are deducted in December via journal to the Agency fund.

Government Exempt Parcels

Federal, State, Local, and Unitary parcels do not receive a property tax bill from Nevada County. Districts/Agencies are responsible for determining if these parcels are subject to Direct Charges and billing directly.

Tax Bills \$20 or Less

Under the provisions of Revenue and Taxation Code Section 2611.4, the county may refrain from collecting any tax, assessment, penalty, or cost that is twenty dollars (\$20) or less.

Direct Charge Roll Corrections

A District/Agency may request the removal of unpaid Direct Charge by completing the Direct Charge Roll Correction form. A fee of \$25 per parcel on each tax code correction applies, which will be deducted from the District/Agency fund via journal.

2026/27 Direct Charge Instructions & Checklist

April 3, 2026

Page 4

Direct Charge Refunds

The District/Agency is solely responsible for processing refunds to taxpayers on paid installments.

Collections and Apportionments

All Direct Charges will be apportioned to the District/Agency fund in the County's General Ledger as follows:

<u>Teeter Apportionment</u>		<u>Non-Teeter Apportionment</u>
December	55% of levy	Apportioned as collected
April	40% of levy	
June	5% of levy (plus adjustments)	

Cash disbursements to Districts/Agencies that operate outside the County Treasury will be made to the payment method on record, on or about January 10th, May 10th, and by the end of July.

Please contact the Property Tax Division for additional information or support:

propertytax.auditor@nevadacountyca.gov

Maria Duarte Rivas (530) 265-1564

Tyler Davis (530) 265-1267

You may also visit the Direct Charges Resources section on our website for additional resources:

<https://nevadacountyca.gov/210/Property-Tax>

[0100] NEVADA CONSOLIDATED

TRAs

057-001	057-002	057-006	057-008	057-012	057-013	057-014	057-021	057-023	062-009
062-019	062-024	062-025	062-028	062-032	062-038	062-043	062-045	062-057	062-063
062-066	062-069	062-077	062-078	062-079	068-001	068-005	068-010	068-038	072-001
072-003	072-007	072-013	072-014	072-015	072-030	072-033	072-034	072-041	072-042
072-044	072-045	072-047	078-002	078-007	080-009	080-014			

Total TRA's for this District: 47

Maps

016	017	018	020	021	021B	021D
022	023	026	027	027D	028	028C
029	029B	030	030A	031	034	035
036	039	040	041	044		

Total Maps for this District: 26

[0035] NEVADA CONSOLIDATED-ZONE NO. 01

TRAs

057-001	057-012	057-021	057-023
---------	---------	---------	---------

Total TRA's for this District: 4

Maps

034	039	040
-----	-----	-----

Total Maps for this District: 3



Nevada County Consolidated Fire District

Resolution 26-09

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 (“District” or “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 April 2026 installment of this tax, and fund has a balance of \$497,868 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 \$457,868.00 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 27th day of May, 2026 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

Resolution 26-10

Resolution Calling for General District Election

WHEREAS, an election will be held within the Nevada County Consolidated Fire District (NCCFD) on November 3, 2026 for the purpose of electing 3 members to the District Board of Directors and

WHEREAS, whenever two or more elections are called to be held on the same day, in the same territory, or in part of the same territory, such elections should be consolidated;

WHEREAS, an election to be held on November 3, 2026 for the purpose of electing three (3) members to the District Board of Directors to fill a vacancy for the following Board Member(s) whose term(s) expired:

NAME:	TERM:	MANNER OF ELECTION:
Keith Grueneberg	Regular	At Large
Jon Hall	Regular	At Large
Barry Dorland	Regular	At Large

BE IT FURTHER RESOLVED, the Nevada County Consolidated Fire District requests the governing body of the County of Nevada, as prescribed by Elections Code Section 10402 and 10403 to consolidate the regularly scheduled district election with any other elections to be held on November 3, 2026, and

BE IT FURTHER RESOLVED THAT the candidate is to pay for the publication of the Candidate’s State of Qualifications, pursuant to Elections Code Section 13307. The limitation on the number of words that a candidate may use in his/her Candidate’s Statement is 200 words; and

BE IT FURTHER RESOLVED THAT the Nevada County Consolidated Fire District agrees to reimburse the County of Nevada for the district’s prorated share of the costs of the election.

BE IT FURTHER RESOLVED THAT should two candidates receive equal votes, the election will be determined by lot.

PASSED AND ADOPTED by the following vote on May 27, 2026.

YES Votes _____
(NUMBER)

NO Votes _____
(NUMBER)

ABSENT _____
(NUMBER)



Nevada County Consolidated Fire District

Resolution 26-10

Resolution Calling for General District Election

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

Attest:

Tricia Bush, Secretary of the Board

Resolution Attachment List:

Exhibit A – Notice of District Election Document

Exhibit B – Nevada County Consolidated Updated Boundary Map



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

NOTICE OF DISTRICT ELECTION

Nevada County Consolidated Fire District

Notice is hereby given that a General District Election will be held in this district on **November 3, 2026**. There are **3** elective offices that are to be filled at that election for which candidates may be nominated, and the titles of the election to those offices are for short terms or long terms are as follows:

<u>Title of Office</u>	<u>Name of Incumbent</u>	<u>Length of Term</u>
Director	Barry Dorland	Long
Director	Keith Grueneberg	Long
Director	Jon Hall	Long

The policy of the **Nevada County Consolidated Fire District** with respect to payment of the costs of printing the 200-word Candidate's Statement of Qualifications that appear in the Sample Ballot Booklets is as follows (check one):

- The district will pay the cost.
- The candidate will pay the cost. If the candidate is to pay the cost, the County Clerk is authorized to require payment in advance and to determine the cost of printing, handling, and mailing the Candidate's Statement of Qualifications.

The County Clerk is authorized to administer the oath or affirmation which is incorporated in the nomination documents as required by Elections Code Section 10512.

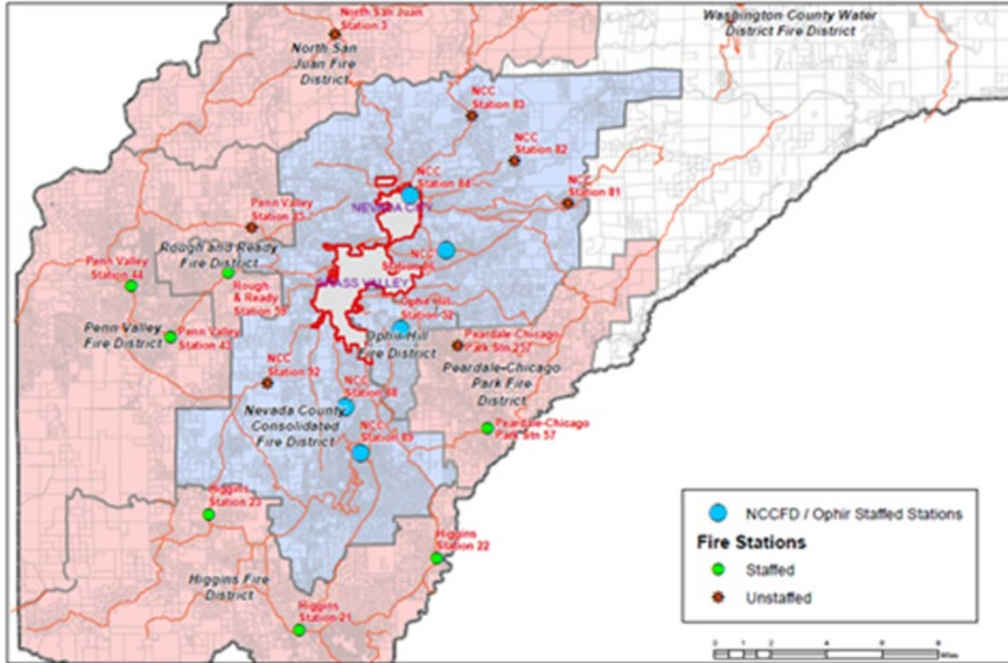
Enclosed is a copy of a map of the district boundary lines in compliance with Elections Code Section 10522.

- There have been no boundary changes.
- Boundary changes implemented since November 2024 are shown on the enclosed map.

Dated this 27th day of May 2026.

Board Secretary

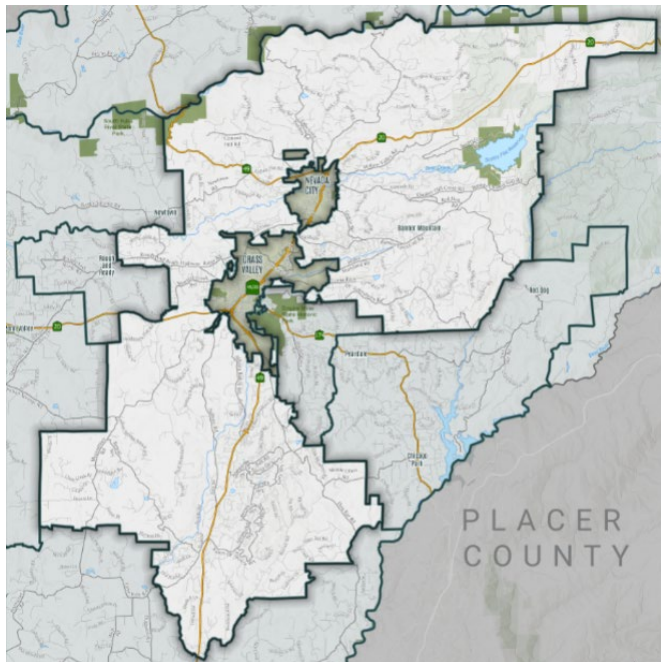
The map below shows the updated boundary lines of Nevada County Consolidated Fire with the consolidation of Ophir Hill Fire Protection District into Nevada County Consolidated Fire District's jurisdiction.



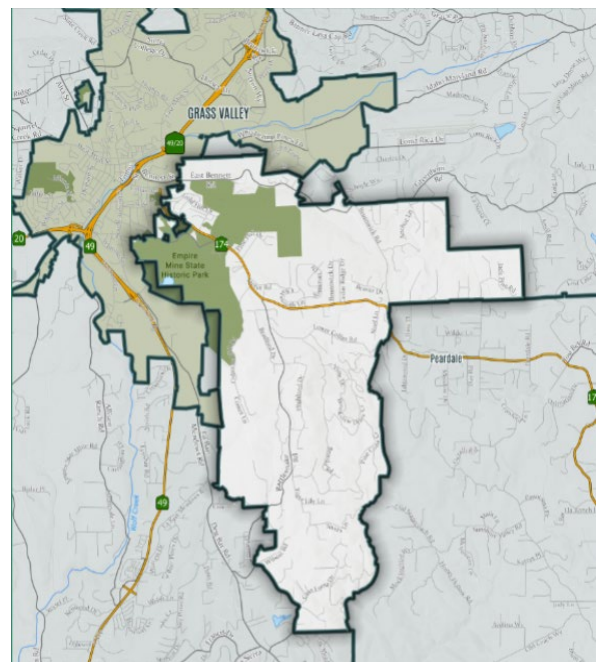
Proposed Reorganization of Nevada County Consolidated and Ophir Hill Fire Districts

Map prepared by LAFCo staff using information provided by County GIS April 2025

Nevada County Consolidated Boundary Map



Ophir Hill Fire Boundary Map





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: Nevada County Consolidated Fire District Board of Directors
From: Jason Robitaille, Fire Chief
Date: May 11, 2025
Re: Conditional offers in anticipation of consolidation

Background:

The district has been actively working on consolidation efforts for several years. A public hearing regarding the proposed consolidation between Nevada County Consolidated Fire District (NCCFD) and Ophir Hill Fire Protection District (OHFPD) is scheduled to take place on May 21, 2026. The District anticipates the consolidation to be finalized prior to July 1, 2026.

As part of this process, NCCFD has initiated recruitment efforts. The background investigation process for selected candidates can typically take four to six weeks. Interviews have been completed and staff is prepared to extend conditional offers to the top candidates upon consolidation.

The current staffing resolution will remain at 12 firefighters for the current fiscal year, as the selected candidates are not expected to begin employment until the next fiscal year and after consolidation is finalized. However, proceeding with conditional offers will result in hiring-related expenses exceeding the current fiscal year budget of \$7,545.00 by approximately \$2,500.00

Recommendation:

Staff recommends authorizing the District to extend conditional offers of employment to the selected candidates to allow the background process to proceed, with no delays in staffing needs once the consolidation takes place.

Motion Needed:

Motion to approve the District offering conditional offers for (2) full-time positions and (1) temporary position.

Fiscal Implications:

Approval of this action will exceed the current fiscal year hiring expense budget by approximately \$2,500.00.



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

The Honorable Kevin Kiley
United States House of Representatives
2445 Rayburn House Office Building
Washington, DC 20515

Dear Congressman Kiley,

On behalf of the Nevada County Consolidated Fire District, we would like to sincerely thank you for your unwavering support of public safety and emergency services here in Nevada County. Your advocacy and leadership in securing \$377,000 for a Medium Rescue Vehicle and \$558,000 in equipment funding for our Inclement Weather Response Program will significantly strengthen our ability to serve and protect the residents of our community. These investments will greatly enhance our operational readiness, emergency response capabilities, and overall resiliency during both day-to-day emergencies and large-scale incidents.

As Nevada County continues to face increasing challenges associated with severe weather, natural disasters, and emergency response demands, your recognition of our local needs and commitment to supporting first responders has not gone unnoticed. The equipment and resources funded through your efforts will directly improve firefighter safety, expand our response capabilities, and better protect the communities we proudly serve.

We deeply appreciate your continued advocacy for public safety in Nevada County and your understanding of the unique challenges rural fire districts face. Your support of programs that directly improve emergency preparedness and response capabilities makes a meaningful difference for both our personnel and the residents who depend on us.

Thank you again for your leadership, partnership, and steadfast commitment to the safety and well-being of our community. We are truly grateful for your support and look forward to continuing our work together to strengthen emergency services throughout Nevada County.

Sincerely,

Keith Grueneberg
Board President, Nevada County Consolidated Fire District

THIS IS ONE
OF THOSE TIMES
WHEN SAYING
THANK YOU
DOESN'T
SEEM LIKE
ENOUGH.



THANK YOU!
THANK YOU!
THANK YOU!
THANK YOU!
THANK YOU!
THANK YOU!
THANK YOU!
THANK YOU!

HOW'S THAT?

Thank you for making it safe to go into the office & hand me a glass of lemonade



NEVADA COUNTY
CONSOLIDATED
FIRE DISTRICT

CHIEFS MONTHLY REPORT

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT
MAY 27, 2026



PREPARED BY:
FIRE CHIEF JASON ROBITAILLE
FIRE MARSHAL PATRICK MASON

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

APRIL HIGHLIGHTS

CHIEF MEETINGS & ADMINISTRATION UPDATES

- NCCFD – OHFPR Transition Meeting
- NCCFD – PG&E Partnership Exploration
- Met with Carrie Wright, City Manager – Nevada City
- Chief Interviews – Firefighter Candidates
- FDAC Monthly Meeting
- Met with Alex from Nevada County Emergency Services Council
- Sammies Friends Adopt a Shelter Pet Day
- Attended Fire Station Design Conference
- PistenBully Factory Visit
- Met with Evan, Nevada City OES
- KNCO Talk on the Town
- Region IV OES OAC meeting
- XNE STL/OH Refresher
- Cal OES meeting regarding FMAG and Prepo processes
- LAFCo Hearing

APRIL MONTHLY STATISTICS

283 INCIDENTS

9:12 AVG RESPONSE TIME

FIRE RELATED CALLS

Vegetation Fires - 1
Chimney Fire - 1
Vehicle Fire - 1
Structural Involvement Fires - 5
Smoke/Odor Investigation - 2
Trash Fire - 1

EMS/MEDICAL CALLS - 91

Falls /Lift Assists - 41
Overdose - 4
Altered Mental Status - 9
Wellness Check - 2
Assault - 2

MISCELLANEOUS CALLS- 26

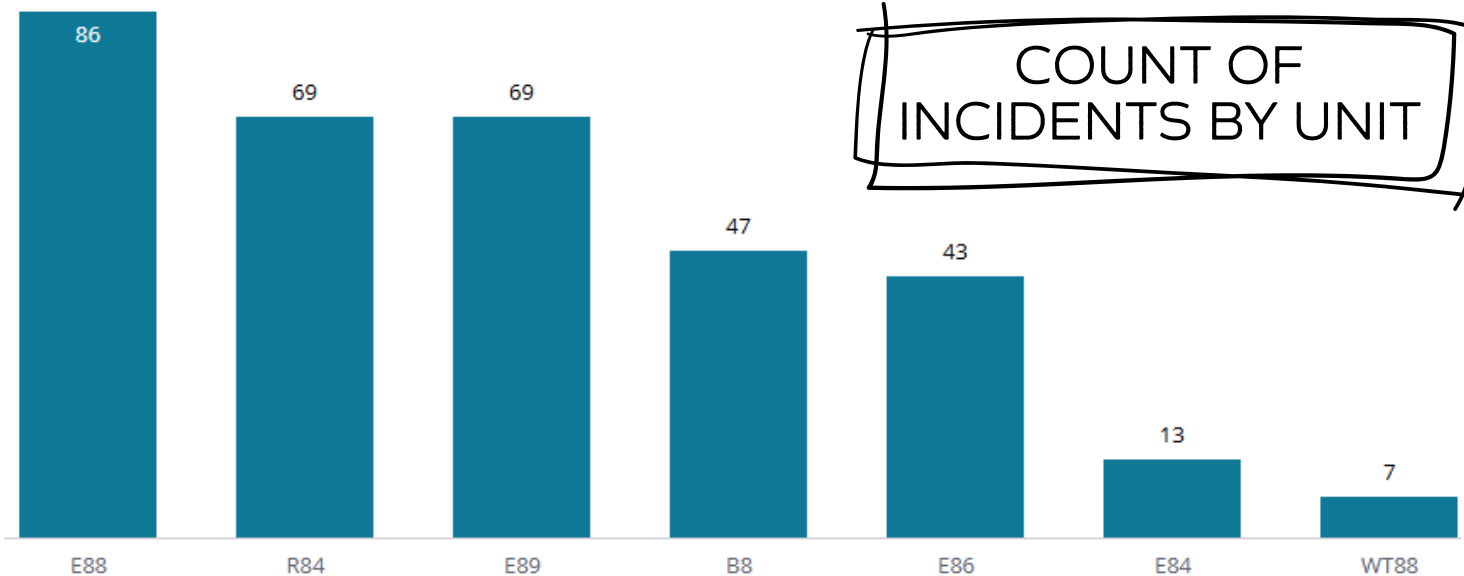
Electrical/ Power Lines Down - 3
Citizen Assists - 4
Alarm Related - 21
Weather Related - 2

RESCUES

Backcountry Rescue - 2
Person in Water - 1

VEHICLE ACCIDENTS - 31

COUNT OF INCIDENTS BY UNIT



NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

APRIL FIRE PREVENTION REPORT

FIRE PREVENTION MEETINGS & UPDATES

PLAN REVIEWS - 8
INSPECTIONS - 10

MEETINGS:

- Nevada County Chiefs Meeting
- Monthly Administrative / Prevention Meeting
- Attended the CAUSSS Meeting – Big push for Measles boosters
- Kenny Ranch Subdivision – Update
- La Barr Pines / Howe Ave Fire Access Road – Neighborhood complaint
- Attended the meeting with Ophir Hill to open discussions about the transition plan

COMMENTS:

- Increase in Insurance Inspections – CA. Fair Plan discounts
- Participated at the Sierra College “Meet Your Match” job fair

