



# Nevada County Consolidated Fire District

640 Coyote Street, Nevada City, CA 95959

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

[nccfire@nccfire.com](mailto:nccfire@nccfire.com)

[www.nccfire.com](http://www.nccfire.com)

## CITIZENS' OVERSIGHT COMMITTEE SPECIAL MEETING AGENDA

*Monday, July 17, 2023- 1:00PM*

*NCCFD Station 91, 11329 McCourtney Road, Grass Valley, CA 95949*

### Citizens' Oversight Committee

Albert Arendell  
Don Bessee  
Lesley Hunter  
Tom O' Toole  
Sandy Laffins

### NCC Board & Staff

Jason Robitaille, Fire Chief  
Nicole Long, Administrative Services Manager  
Tricia Bush, Secretary to the NCCFD Board

### SPECIAL CITIZENS' OVERSIGHT COMMITTEE MEETING: 1:00 p.m.

\*ALL ITEMS ON THE AGENDA MAY BE ACTED UPON BY THE MEMBERS OF THE CITIZENS COMMITTEE. \*

### STANDING ORDERS:



Call to order  
Pledge of Allegiance to the Flag  
Corrections and/or deletions to agenda

### \*PUBLIC COMMENT ON MATTERS NOT ON AGENDA

*This is the time for any member of the public to address the Committee on any item not on this Agenda that is within the subject matter jurisdiction of the Citizens' Oversight Committee. Please wait for recognition from the Chairperson. The Committee generally cannot act on or discuss an item not on the agenda. However, the Committee 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.*

### BUSINESS ITEMS

1. Approval of April 24, 2023 Minutes
2. Review and Comment on the 2023/2024 Preliminary Budget
3. District Reorganization and Station 59 Discussion

### COMMITTEE DISCUSSION & PLANNING FOR NEXT MEETING

### ADJOURNMENT

*Items marked with an asterisk (\*) are informational items only. No action may be taken on matters brought up under those agenda items; however, the Committee may take action on any other item on the agenda, including, without limitation, expenditure of District funds.*



**Access Issues**

In the District’s efforts to comply with the requirement of the Title II of the Americans with Disabilities Act of 1990, the Administration requires that any person in need of any type of special equipment, assistance or accommodation(s), in order to communicate at a District public meeting, must inform the District Secretary a minimum of 72 hours prior to the scheduled meeting so that we may make arrangements to accommodate you. Phone (530) 265-4431.

**MEETING NOTICES**

This Special Meeting Agenda was posted 24 hours in advance of the meeting at the following locations: Nevada County Consolidated Fire District: Administration Office/Station 84, 640 Coyote Street, Nevada City, CA 95959; Station 86, 12337 Banner Lava Cap Rd, Nevada City; Station 88, 10440 Golden Star Road, Grass Valley; Station 89, 11833 Tammy Way, Grass Valley; and on our website address is <http://www.nccfire.com>. Our e-mail address is [nccfire@nccfire.com](mailto:nccfire@nccfire.com).

**COPIES**

Copies of the agenda documents relative to an agenda item may be obtained at the Administrative Office, 640 Coyote Street, Nevada City, at a cost of 10 cents per page.

**DOCUMENTS FOR THE COMMITTEE**

All documents to be presented to the Committee shall be given to the Secretary of the Committee for distribution (original and five copies) prior to the Call of Order of meeting.

**RULES APPLYING TO PUBLIC COMMENTS (as provided by CA Government Code Section 54954.)**

- A. Members of the public wishing to address the Committee about any subject within the jurisdiction of the Nevada County Consolidated Fire District may do so upon receiving recognition from the Chairman at the appropriate time.
- B. You may address the Committee on any agenda item prior to Committee Action.
- C. If you wish to address the Committee on an item NOT on the agenda, you may do so during the “Public Comment on Items Not on the Agenda” period above.
- D. Understand that no action may be taken on an item not on the agenda.
  - Where necessary for the orderly operation of the meeting, the Chair may limit public comment during the public comment period or public hearing to no more than five minutes per individual.
- E. 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.
- F. 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.



# Nevada County Consolidated Fire District

640 Coyote Street, Nevada City, CA 95959

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

[nccfire@nccfire.com](mailto:nccfire@nccfire.com)

[www.nccfire.com](http://www.nccfire.com)

---

## CITIZENS' OVERSIGHT COMMITTEE SPECIAL MEETING MINUTES DRAFT

*Monday, April 24, 2023*

*NCCFD Station 84, 640 Coyote Street, Nevada City, CA 95959*

### **CITIZEN OVERSIGHT COMMITTEE**

**Present:** Albert Arendell, Don Bessee, Lesley Hunter, Tom O' Toole

### **NCCFD BOARD & STAFF**

**Present:** Jason Robitaille, Fire Chief; Nicole Long, Administrative Services Manager; Tricia Bush, Secretary to NCCFD Board

### **STANDING ORDERS:**

Administrative Services Manager Long called the meeting to order at 1:00pm, noted all Committee Members present and led in the pledge of allegiance.

### **\*PUBLIC COMMENT ON MATTERS NOT ON AGENDA**

No comments were made

### **BUSINESS ITEMS**

1. **Introduction of Committee Members**  
Each member of the Citizens Oversight Committee and NCCFD Staff member briefly introduced themselves.
2. **Election of new Chair and Vice Chair**  
After a brief discussion, Committee Member O' Toole motioned to appoint Committee Member Bessee Chair and Committee Member Arendell Vice Chair of the Citizens Oversight Committee. Committee Member Hunter seconded. MOTION passed unanimously by a roll call vote.
3. **Overview of Citizens' Oversight Committee Bylaws**  
The committee briefly looked over the bylaws and discussed them with new members.
4. **Overview of the Brown Act:**  
The committee members briefly discussed the Brown Act to new members and its importance.
5. **Review historical annual reports on the use and accountability of special tax proceeds:**  
The committee members briefly reviewed the Annual Tax Reports over the last 5 years and requested NCCFD include the CPI in the Annual Special Tax Reports moving forward.

**COMMITTEE DISCUSSION**

The committee decided the next meeting will take place on Monday, June 19<sup>th</sup> at 1:00pm at NCCFD Station 91.

**ADJOURNMENT**

Committee Member O’ Toole motioned to adjourn the meeting at 1:21pm. Committee Member Hunter seconded.

Attest:

Approved by:

---

Tricia Bush  
Board Secretary

---

Don Bessee  
Chair of the Board

DRAFT



Nevada County Consolidated Fire District  
Preliminary Budget  
Fiscal Year 2023-24  
As of June 7, 2023

Page

|    |   |
|----|---|
| 2  | Overview Narrative                            |
| 3  | Operating Fund 722 Budget Recap               |
| 4  | Budget Summary - Operating Fund 722           |
| 11 | Budget Summary - Mitigation Fee Fund 733      |
| 12 | Budget Summary - Special Tax Fund 734         |
| 13 | Budget Summary - Capital Expenditure Fund 758 |
| 14 | Budget Summary - All Fund Summary             |

**Preliminary Budget Highlights**

**Fiscal Year 2023-24**

**Fund 722 - Operating Fund**

- 4010 Current Secured Tax - 3.0% projected increase
- 4110 Special Assessment - 3.0% increase
- 4150 Special Tax 2012 - 3% increase
- 4240 State Aid - Public Safety (Prop 172) - projected
- 4510 Fire Reimbursement - no change
- 51xx Wages - labor negotiation results not included.
- 5711 CalPERS - Unfunded Accrued Liability decrease of \$7,202
- 5751 Workers Comp Insurance - Emod increase 117% to 139%
- 6114 Meals - No interns
- 6681 Facility Maintenance - includes siding replacement at station 81  
not completed in 22/23

**Fund 733 - Mitigation Fees**

- 6921 Equipment - Installment payments on E86 completed last fiscal year

**Fund 734 - Special Tax**

Net funds transferred to Fund 722

**Fund 758 - Capital Expenditures**

- 6911 Station
  - Station 89 Base Radio - not completed in 22/23
  - 88 Interior Remodel
  - 89 Interior Remodel
  - 86 Interior Remodel
  - 84 Landing Zone (Phase I)
- 6921 Apparatus & Equipment
  - AED Replacements - 6
  - E88 Payments (Aug & Feb)
  - WT 84 Payments (Sep)
  - Teal Golden Eagle UAV
  - R84 Payments
  - New E84
- 7561 Consultants

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

|   | <u>2023-24</u>                | <u>2022-23</u>            |                           |
|---|-------------------------------|---------------------------|---------------------------|
|   | <u>Preliminary<br/>Budget</u> | <u>Amended<br/>Budget</u> | <u>Through<br/>31-May</u> |
| <b><u>Revenues</u></b>                        |                               |                           |                           |
| Taxes & Assessments                           | 7,649,040                     | 7,519,887                 | 97%                       |
| Reimbursements                                | 106,480                       | 120,000                   | 236%                      |
| Other Revenue                                 | 49,940                        | 54,740                    | 102%                      |
| <b>Revenue Total</b>                          | <b>7,805,460</b>              | <b>7,694,627</b>          | <b>100%</b>               |
| <b><u>Operating Expenditures</u></b>          |                               |                           |                           |
| <b>Wages &amp; Benefits</b>                   |                               |                           |                           |
| Wages   | 4,074,277                     | 4,071,929                 | 92%                       |
| Taxes   | 64,862                        | 67,879                    | 81%                       |
| Benefits                                      | 2,257,531                     | 2,273,853                 | 82%                       |
| <b>Wages &amp; Benefits Total</b>             | <b>6,396,670</b>              | <b>6,413,661</b>          | <b>88%</b>                |
| Personnel Related                             | 234,941                       | 220,270                   | 82%                       |
| Facility & Equipment                          | 597,511                       | 550,545                   | 77%                       |
| Vehicle Related                               | 231,234                       | 214,532                   | 97%                       |
| Gen & Admin                                   | 546,340                       | 506,911                   | 91%                       |
| <b>Total Operating Expenditures</b>           | <b>8,006,695</b>              | <b>7,905,919</b>          | <b>88%</b>                |
| <b>Other Income &amp; Expense</b>             | -                             |                           |                           |
| <b>Fund 722 Over / &lt;under&gt;</b>          | (201,235)                     | <u>(211,292)</u>          |                           |
| Seasonal program funded from prior yr         | -                             |                           |                           |
| <b>Fund 722 adjusted Over / &lt;under&gt;</b> | <u>(201,235)</u>              |                           |                           |
| <b>Beginning Cash Balance</b>                 | <b>2,024,545</b>              |                           |                           |
| Revenues                                      | 7,805,460                     |                           |                           |
| <b>Available Cash</b>                         | <b>9,830,005</b>              |                           |                           |
| Expenditures                                  | (8,006,695)                   |                           |                           |
| Other Income & Expense                        | -                             |                           |                           |
| Transfer Out Capital Expenditures (758)       | (250,000)                     |                           |                           |
| Transfer Out Contingency Fund (723)           | -                             |                           |                           |
| <b>Ending Cash Balance</b>                    | <b>1,573,310</b>              |                           |                           |
| <b><u>Contingency Fund (723)</u></b>          |                               |                           |                           |
| Beginning Cash Balance                        | 1,143,729                     |                           |                           |
| Transfer In Operating Funds (722)             | -                             |                           |                           |
| <b>Ending Cash Balance</b>                    | <b>1,143,729</b>              |                           |                           |

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

|                                       | <u>FY 2023-24</u>         | <u>2022-23</u>        |                       |                           |
|---------------------------------------|---------------------------|-----------------------|-----------------------|---------------------------|
|                                       | <u>Preliminary Budget</u> | <u>Amended Budget</u> | <u>Through 31-May</u> |                           |
| <b><u>Revenues</u></b>                |                           |                       |                       |                           |
| <b><u>Taxes &amp; Assessments</u></b> |                           |                       |                       |                           |
| 4010 Current Secured (Tax)            | 3,771,520                 | 3,661,951             | 95%                   | 3.0% increase             |
| 4011 Prior Secured (Tax)              | -                         | -                     |                       |                           |
| 4020 Current Unsecured (Tax)          | 50,012                    | 57,942                | 101%                  |                           |
| 4030 Prior Unsecured (Tax)            | 1,673                     | 2,296                 | 61%                   |                           |
| 4040 Supplemental Secured (Tax)       | 31,083                    | 100,000               | 138%                  |                           |
| 4050 Supplemental Unsecured (Tax)     | 8,354                     | 8,598                 | 57%                   |                           |
| 4060 Suppl Prior Unsecured (Tax)      | 307                       | 388                   | 130%                  |                           |
| 4110 NCCFD Special Assessr            | 2,300,699                 | 2,214,078             | 96%                   | 3.0% increase             |
| 4150 Special Tax - 2012               | 1,022,747                 | 1,001,388             | 101%                  | 3% increase               |
| 4230 State - Homeowners (Tax)         | 24,888                    | 24,888                | 84%                   |                           |
| 4240 State Aid - Prop 172             | 437,757                   | 448,358               | 109%                  | Same as prior fiscal year |
| 4290 Other                            | -                         | -                     |                       |                           |
|                                       | <u>7,649,040</u>          | <u>7,519,887</u>      | <u>97%</u>            |                           |
| <b><u>Reimbursements</u></b>          |                           |                       |                       |                           |
| 4510 Fire Reimbursement (net)         | 75,000                    | 75,000                | 878%                  |                           |
| 4520 Prior Year Fire Reimbursement    | -                         | -                     |                       |                           |
| 4540 Vehicle Repairs (Non-Tax)        | 5,000                     | 5,000                 | 128%                  |                           |
| 4550 Cost Recovery (Non-Tax)          | 3,000                     | 20,000                | 125%                  |                           |
| 4690 Reimbursement - Other            | 23,480                    | 20,000                | 128%                  | Includes DSI              |
| Subtotal                              | <u>106,480</u>            | <u>120,000</u>        | <u>236%</u>           |                           |
| <b><u>Other Revenue</u></b>           |                           |                       |                       |                           |
| 4810 Inspections/Permits (Prevention) | 7,500                     | 7,500                 | 94%                   |                           |
| 4812 Plan Review (Prevention)         | 10,000                    | 12,000                | 87%                   |                           |
| 4820 Interest (Non-Tax)               | 25,000                    | 32,000                | 102%                  |                           |
| 4830 Rentals (Non-Tax)                | 4,440                     | 3,240                 | 95%                   |                           |
| 4840 Other Current Svcs (Non-Tax)     | 3,000                     | -                     | 0%                    |                           |
| 4850 Sale: Surplus Equipment (net)    | -                         | -                     | 0%                    |                           |
| 4860 Prior Year Revenue (Non-Tax)     | -                         | -                     | 0%                    |                           |
| 4870 Other Revenue (Non-Tax)          | -                         | -                     |                       |                           |
| Subtotal                              | <u>49,940</u>             | <u>54,740</u>         | <u>102%</u>           |                           |
| <b>Revenue Total</b>                  | <u>7,805,460</u>          | <u>7,694,627</u>      | <u>100%</u>           |                           |

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

|                                      | <b>FY 2023-24</b>         | <b>2022-23</b>          |                       |
|--------------------------------------|---------------------------|-------------------------|-----------------------|
|                                      | <b>Preliminary Budget</b> | <b>Amended Budget</b>   | <b>Through 31-May</b> |
| <b><u>Wages &amp; Benefits</u></b>   |                           |                         |                       |
| <b><u>Wages (staffing level)</u></b> |                           |                         |                       |
| 5111 Chief / Deputy Chief (2)        | 309,900                   | 338,478 (2)             | 94%                   |
| 5113 Battalion Chief (3)             | 351,592                   | 350,039 (3)             | 91%                   |
| 5114 Prevention(2)                   | 235,682                   | 152,289 (2)             | 81%                   |
| 5121 Captains (9)                    | 872,671                   | 875,804 (9)             | 91%                   |
| 5122 Lieutenants (6)                 | 468,475                   | 467,539 (6)             | 90%                   |
| 5123 Firefighter (12)                | 739,305                   | 652,987 (12)            | 87%                   |
| 5131 Supplemental/Seasonal           | 166,421                   | 157,277                 |                       |
| 5132 PCF Program                     | 5,500                     | 4,800                   | 84%                   |
| 5141 Clerical(2.5)                   | 211,058                   | 203,691 (2.5)           | 81%                   |
| 5145 Fire Mechanic (2)               | 158,719                   | 149,089 (2)             | 89%                   |
| 5151 Overtime & ESPL                 | 368,452                   | 501,048                 | 100%                  |
| 5153 Additional Overtime Staffing    | 49,805                    | 18,541                  | 218%                  |
| 5161 Strike Team                     | -                         | -                       | 0%                    |
| 5165 Strike Team Backfill            | -                         | -                       | 0%                    |
| 5171 Holiday Stipend                 | 83,623                    | 80,199                  | 95%                   |
| 5173 Vacation Sell Back              | 48,572                    | 115,648                 | 87%                   |
| 5185 Directors                       | 4,500                     | 4,500                   | 67%                   |
| <b>Subtotal</b>                      | <b>4,074,277</b>          | <b>4,071,929 (38.5)</b> | <b>92%</b>            |
| <b><u>Taxes</u></b>                  |                           |                         |                       |
| 5511 Medicare: Employer Tax          | 58,644                    | 61,355                  | 90%                   |
| 5512 FICA: Employer Tax              | 620                       | 887                     | 86%                   |
| 5521 SUI: Employer Tax               | 5,598                     | 5,637                   | 101%                  |
| <b>Subtotal</b>                      | <b>64,862</b>             | <b>67,879</b>           | <b>81%</b>            |
| <b><u>Benefits</u></b>               |                           |                         |                       |
| 5711 CalPERS                         | 1,206,610                 | 1,258,282               | 85%                   |
| 5731 Health Insurance                | 772,464                   | 772,464                 | 75%                   |
| 5735 Life Insurance                  | 14,400                    | 14,400                  | 75%                   |
| 5751 Workers Comp Insurance          | 264,057                   | 228,707                 | 90%                   |
| <b>Subtotal</b>                      | <b>2,257,531</b>          | <b>2,273,853</b>        | <b>82%</b>            |
| <b>Wages &amp; Benefits Total</b>    | <b>6,396,670</b>          | <b>6,413,661</b>        | <b>88%</b>            |
| % of Revenue                         | 82.0%                     | 83.4%                   |                       |
| Adjusted for seasonal & reserve      | 78.8%                     |                         |                       |

Classic  
 Safety 24.2%, Misc 17.3%  
 PEPRA  
 Safety 13.75%, Misc 7.7%  
 UAL \$509k  
 EMOD 139%

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

|                                    | <b>FY 2023-24</b>             | <b>2022-23</b>            |                           |
|------------------------------------|-------------------------------|---------------------------|---------------------------|
|                                    | <b>Preliminary<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Through<br/>31-May</b> |
| <b><u>Personnel Related</u></b>    |                               |                           |                           |
| <b><u>Clothing/PPE</u></b>         |                               |                           |                           |
| 6011 Uniforms                      | 31,787                        | 35,000                    | 78%                       |
| 6021 Personal Protective Equipment | 64,004                        | 51,500                    | 88%                       |
| 6031 Safety & PPE (per MOU)        | 33,990                        | 38,000                    | 92%                       |
| <b>Subtotal</b>                    | <b>129,781</b>                | <b>124,500</b>            | <b>86%</b>                |
| <b><u>Food / Meals</u></b>         |                               |                           |                           |
| 6111 Meals - Administration        | 3,250                         | 1,700                     | 149%                      |
| 6113 Meals - Fire                  | 1,500                         | 1,000                     | 53%                       |
| 6114 Meals - Interns               | -                             | 500                       | 90%                       |
| <b>Subtotal</b>                    | <b>4,750</b>                  | <b>3,200</b>              | <b>110%</b>               |
| <b><u>Training / Fitness</u></b>   |                               |                           |                           |
| 6211 Wellness                      | 34,210                        | 31,660                    | 92%                       |
| 6213 Fitness                       | 6,100                         | 5,910                     | 101%                      |
| 6221 Tuition/Licenses              | 33,050                        | 30,500                    | 58%                       |
| 6232 Travel                        | 13,000                        | 10,000                    | 62%                       |
| 6241 Training Materials            | 1,500                         | 2,500                     | 100%                      |
| 6246 Public Safety Training Center | 1,550                         | 1,000                     | 0%                        |
| 6261 Mandatory Licenses            | 2,500                         | 2,500                     | 76%                       |
| 6271 Admin Training                | 8,500                         | 8,500                     | 78%                       |
| <b>Subtotal</b>                    | <b>100,410</b>                | <b>92,570</b>             | <b>76%</b>                |
| <b>Personnel Related Total</b>     | <b>234,941</b>                | <b>220,270</b>            | <b>82%</b>                |

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

|  | <u>FY 2023-24</u>         | <u>2022-23</u>        |                       |
|--|---------------------------|-----------------------|-----------------------|
|  | <u>Preliminary Budget</u> | <u>Amended Budget</u> | <u>Through 31-May</u> |
| <b><u>Facility &amp; Equipment</u></b> |                           |                       |                       |
| <b><u>Communication</u></b>            |                           |                       |                       |
| 6511 Telephones                        | 23,970                    | 19,260                | 89%                   |
| 6521 Cellular Phones                   | 10,000                    | 15,500                | 41%                   |
| Subtotal                               | 33,970                    | 34,760                | 67%                   |
| <b><u>Station</u></b>                  |                           |                       |                       |
| 6551 Supplies & Services               | 20,000                    | 24,760                | 63%                   |
| Subtotal                               | 20,000                    | 24,760                | 63%                   |
| <b><u>Insurance</u></b>                |                           |                       |                       |
| 6611 Liability & Umbrella              | 144,130                   | 85,000                | 97%                   |
| 6621 Property                          | -                         | -                     | 0%                    |
| Subtotal                               | 144,130                   | 85,000                | 97%                   |
| <b><u>Facility Maintenance</u></b>     |                           |                       |                       |
| 6681 Facility Maintenance & Imp        | 155,000                   | 189,000               | 69%                   |
| Subtotal                               | 155,000                   | 189,000               | 69%                   |
| <b><u>Medical Supplies</u></b>         |                           |                       |                       |
| 6716 EMS Supplies                      | 22,500                    | 18,500                | 80%                   |
| Subtotal                               | 22,500                    | 18,500                | 80%                   |
| <b><u>Apparatus Equipment</u></b>      |                           |                       |                       |
| 6751 Hose                              | 22,000                    | 22,000                | 30%                   |
| 6756 Ladder                            | 1,800                     | 1,553                 | 0%                    |
| 6761 Suppression Equip/Small Tools     | 7,500                     | 7,500                 | 70%                   |
| 6766 Power Tools                       | 12,700                    | 7,902                 | 90%                   |
| 6771 Pumps                             | 4,820                     | 4,337                 | 107%                  |
| 6776 Mobile Communication              | 16,517                    | 7,685                 | 103%                  |
| 6781 Technical Rescue Equipment        | 13,300                    | 13,000                | 64%                   |
| 6782 Swift Water Rescue                | 5,410                     | -                     |                       |
| 6786 SCBA's                            | 17,240                    | 10,500                | 51%                   |
| 6796 Drone                             | 2,340                     | 1,412                 | 71%                   |
| 6798 Utility Terrain Vehicle           | 7,200                     |                       |                       |
| Subtotal                               | 110,827                   | 75,889                | 62%                   |

Includes Siding - Station 81

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

|                                       | <b>FY 2023-24</b>             | <b>2022-23</b>            |                           |
|---------------------------------------|-------------------------------|---------------------------|---------------------------|
|                                       | <b>Preliminary<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Through<br/>31-May</b> |
| <b><u>Utilities</u></b>               |                               |                           |                           |
| 6811 Alarm                            | 1,630                         | 1,500                     | 101%                      |
| 6821 Electricity / Gas (PGE)          | 71,500                        | 65,000                    | 97%                       |
| 6831 Propane                          | 17,316                        | 13,924                    | 121%                      |
| 6841 Trash                            | 3,708                         | 3,600                     | 85%                       |
| 6851 Water / Sewer                    | 8,731                         | 11,487                    | 72%                       |
| Subtotal                              | 102,885                       | 95,511                    | 97%                       |
| <b><u>Capital Expenditures</u></b>    |                               |                           |                           |
| 6911 Station                          | -                             | -                         |                           |
| 6921 Equipment                        | -                             | -                         | 0%                        |
| 6931 Vehicle                          | -                             | -                         | 0%                        |
| 6941 Admin                            | 8,200                         | 27,125                    | 74%                       |
| 6951 Other                            | -                             | -                         |                           |
| Subtotal                              | 8,200                         | 27,125                    | 74%                       |
| <b>Facility &amp; Equipment Total</b> | <b>597,511</b>                | <b>550,545</b>            | <b>77%</b>                |
| <b><u>Vehicle Related</u></b>         |                               |                           |                           |
| <b><u>Insurance</u></b>               |                               |                           |                           |
| 7001 Vehicle Insurance                | 35,262                        | 10,085                    | 195%                      |
| Subtotal                              | 35,262                        | 10,085                    | 195%                      |
| <b><u>Maintenance</u></b>             |                               |                           |                           |
| 7048 All categories                   | 109,560                       | 111,000                   |                           |
| Subtotal                              | 109,560                       | 111,000                   | 99%                       |
| <b><u>Fuel</u></b>                    |                               |                           |                           |
| 7051 Fuel                             | 86,412                        | 93,447                    | 84%                       |
| Subtotal                              | 86,412                        | 93,447                    | 84%                       |
| <b>Vehicle Related Total</b>          | <b>231,234</b>                | <b>214,532</b>            | <b>97%</b>                |

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

|                                     | <b>FY 2023-24</b>         | <b>2022-23</b>        |                       |
|-------------------------------------|---------------------------|-----------------------|-----------------------|
|                                     | <b>Preliminary Budget</b> | <b>Amended Budget</b> | <b>Through 31-May</b> |
| <b><u>Gen &amp; Admin</u></b>       |                           |                       |                       |
| <b><u>Office Expense</u></b>        |                           |                       |                       |
| 7502 Administration                 | 7,000                     | 4,500                 | 124%                  |
| 7506 Board                          | 750                       | 1,000                 | 20%                   |
| 7508 Computers                      | 86,233                    | 86,233                | 77%                   |
| 7509 Copier                         | 1,500                     | 1,200                 | 79%                   |
| 7511 Memberships                    | 16,155                    | 16,190                | 93%                   |
| 7516 Mileage Reimbursement          | 150                       | 100                   | 44%                   |
| 7521 Postage & Delivery             | 1,100                     | 1,100                 | 61%                   |
| 7531 Other                          | -                         | -                     |                       |
| <b>Subtotal</b>                     | <b>112,888</b>            | <b>110,323</b>        | <b>81%</b>            |
| <b><u>Professional Services</u></b> |                           |                       |                       |
| 7551 Accounting                     | 19,100                    | 15,000                | 96%                   |
| 7556 Computer                       | 17,120                    | 14,980                | 73%                   |
| 7561 Consultants                    | 22,000                    | 10,000                | 101%                  |
| 7563 Hiring                         | 6,300                     | 11,380                | 131%                  |
| 7566 Legal                          | 40,075                    | 46,675                | 65%                   |
| 7571 Medical Director               | 6,600                     | 6,600                 | 100%                  |
| <b>Subtotal</b>                     | <b>111,195</b>            | <b>104,635</b>        | <b>84%</b>            |
| <b><u>Publications</u></b>          |                           |                       |                       |
| 7591 Legal Notices                  | 600                       | 600                   | 64%                   |
| 7596 Marketing/Advertising          | 500                       | 500                   | 0%                    |
| <b>Subtotal</b>                     | <b>1,100</b>              | <b>1,100</b>          | <b>35%</b>            |
| <b><u>Special District</u></b>      |                           |                       |                       |
| 7611 Election                       | -                         | 30,000                | 108%                  |
| 7621 LAFCo Budget Share             | 6,663                     | 6,663                 | 85%                   |
| 7631 Nevada County Fees             | 84,389                    | 89,228                | 92%                   |
| 7641 Other                          | -                         | -                     |                       |
| <b>Subtotal</b>                     | <b>91,052</b>             | <b>125,891</b>        | <b>95%</b>            |

Negotiations included

| Budget Summary for:<br>~Operating Fund 722~ | FY 2023-24            | 2022-23           |                   |
|---|-----------------------|-------------------|-------------------|
|   | Preliminary<br>Budget | Amended<br>Budget | Through<br>31-May |
| <b><u>Prevention</u></b>                    |                       |                   |                   |
| 7651 Code purchases                         | 1,800                 | 1,800             | 105%              |
| 7653 Investigation supplies                 | 4,300                 | 4,300             | 62%               |
| 7657 Inspection supplies                    | 1,500                 | 1,500             | 0%                |
| 7661 Professional Svcs/Plan checks          | 2,500                 | 2,500             | 0%                |
| 7663 Public Education supplies              | 6,000                 | 3,100             | 58%               |
| 7665 Subscriptions/Memberships              | 3,000                 | 1,400             | 81%               |
| 7667 Training                               | 9,000                 | 6,000             | 84%               |
| 7669 Other                                  | 3,500                 | 1,500             | 162%              |
| Subtotal                                    | 31,600                | 22,100            | 68%               |
| <b><u>JPA</u></b>                           |                       |                   |                   |
| 7831 Dispatch Charges                       | 185,000               | 130,000           | 105%              |
| 7841 JPA Expense Allocation                 | 13,505                | 12,862            | 100%              |
| Subtotal                                    | 198,505               | 142,862           | 104%              |
| <b>Gen &amp; Admin Total</b>                | <b>546,340</b>        | <b>506,911</b>    | <b>91%</b>        |
| <b>Total Operating Expenditures</b>         | <b>8,006,695</b>      | <b>7,905,919</b>  | <b>88%</b>        |
|   | -                     | -                 |                   |
| <b><u>Other Income &amp; Expense</u></b>    |                       |                   |                   |
| 9101 Grant Expense                          | -                     |                   |                   |
| <b>Fund 722 Over / &lt;under&gt;</b>        | <b>(201,235)</b>      | <b>(211,292)</b>  |                   |

| Budget Summary for:<br>~Mitigation Fee Fund 733~ | FY 23-24              | 2022-23           |                   |
|--|-----------------------|-------------------|-------------------|
|  | Preliminary<br>Budget | Amended<br>Budget | Through<br>31-May |
| <b>Revenues</b>                                  |                       |                   |                   |
| 4160 Mitigation Fees                             | 125,000               | 100,412           | 92%               |
| 4820 Interest                                    | 1,500                 | 1,200             | 125%              |
| <b>Revenue Total</b>                             | <b>126,500</b>        | <b>101,612</b>    | <b>110%</b>       |
| <b>Expenses</b>                                  |                       |                   |                   |
| 6911 Structure & Improvements                    | -                     | 0                 | 0%                |
| 6921 Equipment                                   | -                     | 51,803            | 100%              |
| 7561 Consultants                                 | 23,000                | 23,000            | 0%                |
| <b>Expense Total</b>                             | <b>23,000</b>         | <b>74,803</b>     | <b>99%</b>        |
| <b>Fund 733 Over / &lt;under&gt;</b>             | <b>103,500</b>        | <b>26,809</b>     |                   |
| <b>Beginning Cash</b>                            | 145,965               | 0                 |                   |
| Fund 733 Over / <under>                          | 103,500               | 0                 |                   |
| <b>Ending Cash</b>                               | <b>249,465</b>        | <b>0</b>          |                   |

| Budget Summary for:<br>~Special Tax Fund 734~ | FY 2023-24            | 2022-23           |                   |
|---|-----------------------|-------------------|-------------------|
|   | Preliminary<br>Budget | Amended<br>Budget | Through<br>31-May |
| <b>Revenues</b>                               |                       |                   |                   |
| 4150 Special Tax 2012                         | 1,041,058             | 1,010,219         | 95%               |
| 4820 Interest                                 | 2,100                 | 1,500             | 141%              |
| <b>Revenue Total</b>                          | <b>1,043,158</b>      | <b>1,011,719</b>  | <b>94%</b>        |
| <b>Expenses</b>                               |                       |                   |                   |
| 7631 Special District Fees                    | 10,411                | 10,331            | 79%               |
| <b>Expense Total</b>                          | <b>10,411</b>         | <b>10,331</b>     | <b>93%</b>        |
| <b>Fund 734 Over / &lt;under&gt;</b>          | <b>1,032,747</b>      | <b>1,001,388</b>  | <b>95%</b>        |
| <b>Beginning Cash</b>                         | 0                     |                   |                   |
| Fund 734 Over / <under>                       | 1,032,747             |                   |                   |
| Transfer Out                                  | (1,022,747)           |                   |                   |
| <b>Ending Cash</b>                            | <b>10,000</b>         |                   |                   |

| Budget Summary for:<br>~Capital Expenditure Fund 758~ | FY 2023-24            | 2022-23           |                   |
|---|-----------------------|-------------------|-------------------|
|   | Preliminary<br>Budget | Amended<br>Budget | Through<br>31-May |
| <b>Revenues</b>                                       |                       |                   |                   |
| 4820 Interest   |                       | 9,216             | 100%              |
| 4830 Equipment Rental                                 |                       | 0                 |                   |
| 4850 Sale of Surplus Property                         | 275,000               | 60,000            | 0%                |
| <b>Revenue Total</b>                                  | <b>275,000</b>        | <b>69,216</b>     | <b>15%</b>        |
| <b>Expenses</b>                                       |                       |                   |                   |
| 6911 Station  | 278,000               | 8,000             | 0%                |
| 6921 Equipment  | 387,355               | 151,249           | 199%              |
| 6931 Vehicles   | 0                     | 65,000            | 72%               |
| 7561 Consultants                                      | 20,500                | 6,000             | 0%                |
| <b>Expense Total</b>                                  | <b>685,855</b>        | <b>230,249</b>    | <b>90%</b>        |
| <b>Fund 758 Over / &lt;under&gt;</b>                  | <b>(410,855)</b>      | <b>(161,033)</b>  |                   |
| <b>Beginning Cash</b>                                 | 430,940               |                   |                   |
| <b>Transfer in from 722</b>                           | 250,000               |                   |                   |
| Fund 758 Over / <under>                               | (410,855)             |                   |                   |
| <b>Ending Cash</b>                                    | 270,085               |                   |                   |

**Detail**

| Acct                       | Amount  |
|----------------------------|---------|
| 6911 Station               |         |
| Station 89 Base Radio      | 8,000   |
| 88 Interior Remodel        | 30,000  |
| 89 Interior Remodel        | 30,000  |
| 84 Landing Zone            | 35,000  |
| 86 Interior                | 175,000 |
| 6921 Apparatus & Equipment |         |
| AED Replacements - 6       | 17,520  |
| E88 Payments (Aug & Feb)   | 133,729 |
| WT 84 Payments (Sep)       | 34,127  |
| Teal Golden Eagle UAV      | 17,160  |
| R84 Payments               | 59,819  |
| New E84                    | 125,000 |
| Jaws, Full Set E-Tools     |         |
| 7561 Consultants           |         |
| Water Tender               | 6,000   |
| Explorers                  | 4,000   |
| Stations                   | 10,500  |
|                            | 685,855 |

**Budget Summary for:**  
**~All Fund Summary~**  
**FY 2023-24**

|                        | 722<br>Operating | 723<br>Contingency | 733<br>AB1600 | 734<br>Spec Tax | 758<br>Capital | Total       |
|------------------------|------------------|--------------------|---------------|-----------------|----------------|-------------|
| Beginning Balance      | 2,024,545        | 1,143,729          | 145,965       | -               | 430,940        | 3,745,179   |
| Receipts               | 6,782,713        |                    | 126,500       | 1,043,158       | 275,000        | 8,227,371   |
| Special Tax            | 1,022,747        |                    |               | (1,022,747)     |                | -           |
| Expenditures           | (8,006,695)      |                    | (23,000)      | (10,411)        | (685,855)      | (8,725,961) |
| Change for Fiscal Year | (201,235)        | -                  | 103,500       | 10,000          | (410,855)      | (498,590)   |
| Other Income & Expense | -                |                    |               |                 |                | -           |
| Transfers              |                  |                    |               |                 |                |             |
| Contingency            | -                | -                  |               |                 |                | -           |
| Equipment Fund         | (250,000)        |                    |               |                 | 250,000        | -           |
| Ending Balance         | 1,573,310        | 1,143,729          | 249,465       | 10,000          | 270,085        | 3,246,589   |



**3.**

**District Reorganization &  
Station 59 Discussion**