



Nevada County Consolidated Fire District

Resolution 26-15

Preliminary Budget for Fiscal Year 2026/2027

WHEREAS, the Nevada County Consolidated Fire District (NCCFD) Board of Directors (Board) is required by California Health and Safety Code, § 13890, to adopt a preliminary budget on or before June 30 each year, and;

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

WHEREAS, § 3.5 of the district bylaws requires adoption of the preliminary budget in June for the ensuing year;

NOW, THEREFORE, BE IT RESOLVED by the Board hereby adopts the preliminary budget for the fiscal year 2026-2027 as follows:

Fund 722:	Operations	\$ 9,129,291
Fund 733:	AB1600 (Mitigation Fees)	\$ 207,125
Fund 734:	2012 Special Tax	\$ 8,500
Fund 758:	Reserves	\$ 533,556

PASSED AND ADOPTED by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 24th day of June 2026 by the following roll call:

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

Noes:

Absent: Hall

Abstain:


Keith M. Grueneberg (Jun 24, 2026 22:46:08 PDT)

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

Attest:

Tricia Bush

Tricia Bush, Board Secretary



FY 2026/2027 PRELIMINARY BUDGET



WE WILL PROVIDE THE HIGHEST LEVEL OF EMERGENCY SERVICES TO OUR COMMUNITY BY VALUING OUR MEMBERS, PROMOTING POSITIVE LEADERSHIP, AND DEDICATING OURSELVES TO EXCELLENCE.



NCCFD FUND REPORTS

Fund Description:

722 Operating Fund- Everyday budgeted expenses. This fund is used to track normal operating revenues and expenses.

723 Contingency Fund- Contingency funds. The current board resolution is to have a minimum of 10% of revenue at time of final budget be the minimum balance in this account.

733 Mitigation Fund- Fees that are collected for new construction that impacts the district. There are different rates for residential, commercial, industrial, and agriculture buildings. The revenue from this fund can only be utilized for new or enhanced services. This serves as a one-time enhancement, not to continue services.

734 Special Tax of 2012- Fund used to collect revenues received from the 2012 Parcel Tax. These funds are transferred to Fund 722 to help cover operating expenses.

758 Capital Expenses- This fund is for capital purchases, whether for facilities, apparatus, utilities, or SCBAs. It is funded by the sale of equipment and transfers from Fund 722, based on resolutions from the board and strike team revenue.

FY 2026/2027 PRELIMINARY BUDGET

BUDGET OUTLINE

OVERVIEW NARRATIVE

Fund Description

Operating Fund 722 Budget Recap

Budget Summary – Operating Fund 722

Budget Summary – Mitigation Fee Fund 733

Budget Summary – Special Tax Fund 735

Budget Summary – Capital Expenditure Fund 758

Budget Summary – All Fund Summary



BUDGET OVERVIEW NARRATIVE

Fund 722 – OPERATING FUND

REVENUE

- REVENUE: \$8,811,433
- 4010 CURRENT SECURED TAX: 3% INCREASE
 - This is a decrease from the 3.5% last fiscal year
- 4110 BENEFIT ASSESSMENT: 3% INCREASE
- 4150 SPECIAL TAX OF 2012: 2.8% INCREASE
- 4510 STRIKE TEAM REIMBURSEMENT: \$200,000
- 4830 RENTALS: ADDITIONAL \$55,800
 - 6 MONTH LEASE AT 92

EXPENSES

- WAGES & BENEFITS: \$7,563,305
- 6611 PROPERTY & LIABILITY INSURANCE
 - Final year of agreement, will shop next year
- 6681 FACILITY MAINTENANCE & IMPROVEMENTS
 - Station 84 Bay Heater
 - Reseal Station Driveways
 - Station 91 Paint & Repair
- 6782 SWIFT WATER RESCUE
 - Replacement of Dry Suits, Personal Flotation Devices and 11mm rope
- 6783 URBAN SEARCH AND RESCUE
 - Hoist, Strut Set, Tools
- 6941 OFFICE EQUIPMENT & COMPUTERS
 - IPAD Replacement(s)
- 7051 FUEL
 - EIA data shows a 10.7% increase
- 7611 ELECTIONS
 - Election Costs

BUDGET OVERVIEW NARRATIVE

Fund 733 – MITIGATION FEE FUND

REVENUE

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

EXPENSES

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

Fund 758 – CAPITAL IMPROVEMENT FUND

REVENUE

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

EXPENSES

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

758 Expenditures exceed revenue by \$369,056
Ending Cash Balance \$351,971



OPERATING FUND 722 BUDGET RECAP

	2026 - 2027	2025-2026	
	Preliminary Budget	Final Budget	31-May
Revenues			
Taxes & Assessments	8,463,908	8,316,760	95%
Reimbursements	230,000	200,135	205%
Other Revenue	117,525	95,975	80%
Revenue Total	8,811,433	8,612,870	97%
Operating Expenditures			
Wages & Benefits			
Wages	4,682,570	4,395,470	94%
Taxes	74,944	74,813	88%
Benefits	2,805,791	2,691,214	91%
Wages & Benefits Total	7,563,305	7,161,497	93%
Personnel Related	162,367	187,868	86%
Facility & Equipment	549,493	570,788	75%
Vehicle Related	200,445	225,096	78%
Gen & Admin	638,681	699,744	73%
Total Operating Expenditures	9,114,291	8,844,993	90%
Other Income & Expense	(15,000)	(18,480)	
Fund 722 Over / <under>	(317,859)	(250,603)	
Seasonal program funded from prior yr			
Fund 722 adjusted Over / <under>	(317,859)		
Beginning Cash Balance	2,525,323		
Revenues	8,811,433		
Available Cash	11,336,756		
Expenditures	(9,114,291)		
Other Income & Expense	(15,000)		
Transfer Out Capital Expenditures (758)	(200,000)		
Transfer Out Contingency Fund (723)	-		
Ending Cash Balance	2,007,464		
Contingency Fund (723)			
Beginning Cash Balance	1,038,736		
Transfer In Operating Funds (722)	-		
Ending Cash Balance	1,038,736		

OPERATING FUND 722 BUDGET SUMMARY

REVENUE

Budget Summary for: ~Operating Fund 722~	FY 2026-27	2025-26	
	Preliminary Budget	Final Budget	Through 31-May
Revenues			
<u>Taxes & Assessments</u>			
4010 Current Secured (Tax)	4,193,112	4,121,889	95%
4011 Prior Secured (Tax)	-	-	
4020 Current Unsecured (Tax)	60,149	63,819	94%
4030 Prior Unsecured (Tax)	500	765	30%
4040 Supplemental Secured (Tax)	60,000	92,139	63%
4050 Supplemental Unsecured (Tax)	1,500	2,217	73%
4060 Suppl Prior Unsecured (Tax)	500	500	498%
4110 NCCFD Special Asse	2,476,048	2,468,715	95%
4150 Special Tax - 2012	1,139,271	1,076,246	96%
4230 State - Homeowners (Tax)	22,000	24,058	84%
4240 State Aid - Prop 172	510,827	466,412	96%
4290 Other	-	-	
	8,463,908	8,316,760	95%
<u>Reimbursements</u>			
4510 Fire Reimbursement (net)	200,000	150,000	456%
4520 Prior Year Fire Reimbursement	-	-	
4540 Vehicle Repairs (Non-Tax)	10,000	12,000	127%
4550 Cost Recovery (Non-Tax)	20,000	25,000	80%
4690 Reimbursement - Other	-	13,135	19%
Subtotal	230,000	200,135	205%
<u>Other Revenue</u>			
4810 Inspections/Permits (Prevention)	14,825	14,825	102%
4812 Plan Review (Prevention)	12,000	12,000	93%
4820 Interest (Non-Tax)	30,000	60,000	75%
4830 Rentals (Non-Tax)	58,200	4,150	71%
4840 Other Current Svcs (Non-Tax)	2,500	5,000	54%
4850 Sale: Surplus Equipment (net)	-	-	
4860 Prior Year Revenue (Non-Tax)	-	-	
4870 Other Revenue (Non-Tax)	-	-	
Subtotal	117,525	95,975	80%
Revenue Total	8,811,433	8,612,870	97%

OPERATING FUND 722 BUDGET SUMMARY

WAGES & BENEFITS

<u>Wages & Benefits</u>	26/27	25/26	25/26
<u>Wages (staffing level)</u>	Prelim	Final	31-May
5111 Chief / Division Chief (1)	230,296	219,863 (1)	89%
5113 Battalion Chief (3)	439,557	394,502 (3)	95%
5114 Prevention (1)	177,492	220,403 (1)	101%
5114.1 Prevention OT	-	6,781	62%
5121 Captains (11)	1,216,838	1,079,351 (11)	94%
5122 Lieutenants (4)	374,706	416,747 (4)	93%
5123 Firefighter (12)	901,962	876,223 (12)	82%
5131 Supplemental/Seasonal	32,864	61,621	14%
5132 PCF Program	6,600	6,600	54%
5141 Clerical(2.5)	227,900	230,066 (2.50)	87%
5141.1 Clerical OT	1,857	2,845	5%
5145 Fleet & Facilities (2)	184,560	174,327 (2)	92%
5145.1 Fleet & Facilities OT	3,327	2,979	0%
5151 Overtime	666,353	474,669	113%
5152 HRT Training & Deployments	14,175	13,860	27%
5153 Additional Overtime Staffing	10,000	10,000	53%
5161 Strike Team	-		0%
5165 Strike Team Backfill	-		0%
5168 Uniform Allowance	30,100	33,820	92%
5171 Holiday Stipend	95,612	90,193	101%
5173 Vacation Sell Back	62,070	74,320	74%
5185 Directors	6,300	6,300	33%
5199 Retro			
Subtotal	4,682,570	4,395,470 (36.50)	84%
<u>Taxes</u>			
5511 Medicare: Employer Tax	68,085	66,213	99%
5512 FICA: Employer Tax	800	2,041	25%
5521 SUI: Employer Tax	6,059	6,559	91%
Subtotal	74,944	74,813	78%
<u>Benefits</u>			
5711 CalPERS	1,625,351	1,473,719	96%
5731 Health Insurance	744,988	776,120	83%
5732 Health Reimbursement	9,960	9,960	90%
5735 Life Insurance	10,950	11,925	92%
5751 Workers Comp Insurance	414,543	419,490	100%
Subtotal	2,805,791	2,691,214	93%
Wages & Benefits Total	7,563,305	7,161,497	87%

OPERATING FUND 722 BUDGET SUMMARY

Personnel Related Expenses

<u>Personnel Related</u>	26/27	25/26	25/26
<u>Clothing/PPE</u>	Prelim	Final	31-May
6011 Uniforms	21,170	20,905	56%
6021 Personal Protective Equipment	48,772	64,788	96%
Subtotal	69,942	85,693	86%
<u>Food / Meals</u>			
6111 Meals - Administration	4,250	3,750	25%
6113 Meals - Fire & Training	500	250	49%
6114 Meals - Interns	-	-	
Subtotal	4,750	4,000	27%
<u>Training / Fitness</u>			
6211 Wellness	31,675	35,675	75%
6213 Fitness	6,000	13,000	41%
6221 Tuition/Licenses	30,000	30,000	91%
6221.1 Safety Travel/Meals	8,000	8,000	49%
6222 Chief/Ops Div Chief Training	2,000	2,000	49%
6222.1 Chief Travel / Meals	500	500	354%
6223 Fleet & Facility Training	2,500	2,500	90%
6223.1 Fleet Travel/Meals	1,000		0%
6241 Training Materials	1,000	1,000	42%
6246 Public Safety Training Center	500	500	0%
6261 Mandatory Licenses	1,500	2,000	67%
6271 Admin Training	3,000	2,000	7%
Subtotal	87,675	97,175	71%
Personnel Related Total	162,367	186,868	77%

Facility & Equipment Expenses

Facility & Equipment	26/27	25/26	25/26
Communication	Prelim	Final	31-May
6511 Telephones	25,240	33,836	78%
6521 Mobile Phones / iPads	16,500	15,900	58%
6522 Starlink	5,000		
Subtotal	46,740	49,736	77%
Station			
6551 Supplies & Services	20,000	20,000	77%
Subtotal	20,000	20,000	77%
Insurance			
6611 Liability, Property & Umbrella	163,417	166,387	93%
Subtotal	163,417	166,387	93%
Facility Maintenance			
6681 Facility Maintenance & Imp	82,000	83,000	91%
Subtotal	82,000	83,000	91%
Medical Supplies			
6711 AEMT Supplies			
6716 EMS Supplies	13,000	14,500	86%
Subtotal	13,000	14,500	86%
Apparatus Equipment			
6751 Hose	14,000	17,060	3%
6756 Ladder	1,100	3,500	0%
6761 Suppression Equip/Small Tools	4,500	5,230	87%
6766 Power Tools	3,085	3,999	58%
6767 Battery Operated	6,500	7,450	24%
6776 Mobile Communication	28,450	36,050	72%
6781 Technical Rescue Equipment	3,030	10,000	97%
6782 Swift Water Rescue	26,895	4,400	46%
6783 Urban Search & Rescue	13,266	4,400	72%
6784 Helicopter Rescue			0%
6786 SCBA's	6,610	7,594	33%
6796 Drone	2,800	2,800	0%
6798 Utility Terrain Vehicle	1,000	-	0%
Subtotal	111,236	102,483	51%
Utilities			
6811 Alarm	2,020	2,020	93%
6821 Electricity / Gas (PGE)	74,156	77,022	81%
6831 Propane	11,502	11,502	19%
6841 Trash	8,088	8,088	84%
6851 Water / Sewer	7,335	7,335	78%
Subtotal	103,100	105,967	75%
Capital Expenditures			
6931 Vehicle	-	6,500	0%
6941	10,000	22,215	11%

OPERATING FUND 722 BUDGET SUMMARY

Vehicle Related Expenses

<u>Vehicle Related</u>	26/27	25/26	25/26
<u>Insurance</u>	Prelim	Final	31-May
7001 Vehicle Insurance	28,421	28,542	96%
Subtotal	28,421	28,542	96%
<hr/>			
<u>Maintenance</u>			
7048 All categories	94,700	117,200	64%
Subtotal	94,700	117,200	58%
<hr/>			
<u>Fuel</u>			
7051 Fuel	77,324	79,354	87%
Subtotal	77,324	79,354	87%
Vehicle Related Total	200,445	225,096	73%

OPERATING FUND 722 BUDGET SUMMARY

General & Admin Expenses

<u>Gen & Admin</u>	26/27	25/26	25/26
<u>Office Expense</u>	Prelim	Final	31-May
7502 Administration	6,635	4,000	105%
7503 Badge Pinning	3,000	1,000	0%
7506 Board	1,000	1,000	2%
7508 Computers	105,205	121,435	82%
7509 Copier	1,250	1,567	54%
7511 Memberships	18,035	17,270	67%
7516 Mileage Reimbursement	250	250	0%
7521 Postage & Delivery	1,200	1,457	91%
Subtotal	136,575	147,979	80%
<u>Professional Services</u>			
7551 Accounting	23,400	24,400	95%
7556 Computer	20,000	20,000	74%
7561 Consultants	64,000	88,000	36%
7563 Hiring	7,100	7,545	66%
7566 Legal	35,300	75,330	86%
7571 Medical Director	-	-	0%
7572 Independent Medical Examiner	20,000	20,000	8%
Subtotal	169,800	235,275	64%
<u>Publications</u>			
7591 Legal Notices	500	500	19%
7596 Marketing/Advertising	500	500	0%
Subtotal	1,000	1,000	10%
<u>Special District</u>			
7611 Election	35,000	-	
7621 LAFCo Budget Share	12,600	12,000	100%
7631 Nevada County Fees	93,565	92,214	97%
Subtotal	141,165	104,214	97%
<u>Prevention</u>			
7651 Code purchases	2,000	4,000	75%
7653 Investigation supplies	4,100	8,300	33%
7657 Inspection supplies	2,500	3,990	57%
7661 Professional Svcs/Plan checks	1,000	1,000	0%
7661.1 Archiving/Destruction	5,000	6,000	11%
7663 Public Education supplies	7,500	7,500	96%
7665 Subscriptions/Memberships	800	1,500	43%
7667 Training	3,000	6,000	40%
7669 Other	13,000	3,900	-1%
Subtotal	38,900	42,190	45%
<u>JPA</u>			
7831 Dispatch Charges	133,900	152,250	19%

OPERATING FUND 722 BUDGET SUMMARY

Other Expenses & Ending Balance

	26/27	25/26	25/26
	Prelim	Final	31-May
Strike Team Non Labor Direct Expenses	15,000	18,480	
Total Operating Expenditures	9,129,291	8,862,473	84%
	-	-	
<u>Other Income & Expense</u>			
9101 Grant Expense	-	-	
Fund 722 Over / <under>	(317,859)	(249,603)	

MITIGATION FEE FUND 733

Budget Summary

Budget Summary for:	<u>FY 26-27</u>	<u>2025-2026</u>	
~Mitigation Fee Fund 733~	<u>Preliminary</u>	<u>Final</u>	<u>Through</u>
	<u>Budget</u>	<u>Budget</u>	<u>31-May</u>
Revenues			
4160 Mitigation Fees	73,667	75,000	93%
4820 Interest	1,733	1,500	607%
Revenue Total	75,400	76,500	103%
Expenses			
6911 Structure & Improvements	-	25,000	0%
6921 Equipment	207,125	0	0%
7561 Consultants	-	23,000	0%
Expense Total	207,125	48,000	0%
Fund 733 Over / <under>	(131,725)	28,500	
Beginning Cash	409,100	145,965	
Fund 733 Over / <under>	(131,725)	28,500	
Ending Cash	277,375	174,465	

2012 SPECIAL TAX FUND 734

Budget Summary

Budget Summary for: ~Special Tax Fund 734~	FY 2026-27		2025-26	
	Final Budget	Preliminary Budget	Final Budget	Through 31-May
<u>Revenues</u>				
4150 Special Tax 2012	-	1,156,271	0	95%
4820 Interest	-	1,500	0	127%
Revenue Total	-	1,157,771	0	
<u>Expenses</u>				
7631 Special District Fees	-	8,500	0	97%
7561 Consultant	-	-	-	-
Expense Total	-	8,500	0	97%
Fund 734 Over / <under>	-	1,149,271	0	97%
Beginning Cash	0	11,249		
Fund 734 Over / <under>	0	1,160,520		
Transfer Out	0	(1,139,271)		
Ending Cash	0	32,498		

CAPITAL EXPENDITURE FUND 758

Budget Summary

Budget Summary for:

~Capital Expenditure Fund 758~

	FY 2026-27 Preliminary Budget	2025-26	
		Final Budget	Through 31-May
Revenues			
4820 Interest	6,500	20,000	36%
4830 Equipment Rental	0	0	
4850 Sale of Surplus Property	-	35,000	96%
4510.BR Brush Revenue	50,000	30,000	169%
4510.UT Utility Revenue	20,000	25,000	75%
4510.WT Water Tender Revenue	35,000	40,000	59%
4510 Equip Admin Revenue	50,000		
Revenue Total	161,500	150,000	129%
Expenses			
6522 Starlink Communications	1,000		
6681 Facility Maintenance & Impr	130,000		
6911 Structure & Improve	12,000	33,500	
6921 Apparatus & Equipment		312,172	
New E84	310,529		
WT 84	34,127		
New Inclement Weather	44,400		
7011 Vehicle Maintenance			
7591 Legal Notices (Station 92)	500		
8500 Strike Team Expenses	1,000		
Expense Total	533,556	345,672	0%
Fund 758 Over / <under>	(372,056)	(195,672)	
Beginning Cash	521,027	411,830	
Transfer in from 722	(200,000)	275,000	
Fund 758 Over / <under>	(372,056)	(195,672)	
Ending Cash	(51,029)	491,158	

ALL FUND SUMMARY

Fiscal Year 2026/2027

Budget Summary for:						
~All Fund Summary~						
FY 2026-27						
	722	723	733	734	758	
	Operating	Contingency	AB1600	Spec Tax	Capital	Total
Beginning Balance	2,525,323	1,038,736	409,100	-	521,027	4,494,186
Receipts	7,672,162		75,400	1,157,771	161,500	9,066,832
Special Tax	1,139,271			(1,139,271)		-
Expenditures	(9,129,291)		(207,125)	(8,500)	(533,556)	(9,878,472)
Change for Fiscal Year	(317,859)	-	(131,725)	10,000	(372,056)	(811,640)
Other Income & Expense	-					-
Transfers						
Contingency	-				-	-
Equipment Fund	(200,000)				200,000	-
Ending Balance	2,007,464	1,038,736	277,375	10,000	348,971	3,682,546
			10% of revenue	\$ 881,143		










R26-15 Preliminary Budget

Final Audit Report

2026-06-25

Created:	2026-06-24
By:	Tricia Bush (triciabush@nccfire.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAGsalDuiOKOmHwA2BFcxh76_Efbj_ys-2

"R26-15 Preliminary Budget" History

-  Document created by Tricia Bush (triciabush@nccfire.com)
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-  Document emailed to keithgrueneberg@nccfire.com for signature
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-  Signer keithgrueneberg@nccfire.com entered name at signing as Keith M. Grueneberg
2026-06-25 - 5:46:06 AM GMT
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