

STANDING ORDERS:



- 3:00 p.m. Call to Order
- Roll Call
- Pledge of Allegiance to the Flag
- Corrections and/or deletions to the agenda

***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.

NEW BUSINESS

1. Preliminary Budget Review for Fiscal Year 2021/2022. Finance Manager Van Groningen
2. Review and Approval of the 2021/2022 Appropriations Limit. Finance Manager Van Groningen

ADJOURNMENT



Board Meeting Schedule

All Regular Board Meetings will take place on the third Thursday 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 Special Meeting Agenda was posted 24 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 nicolelong@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.



Nevada County Consolidated Fire District
Preliminary Budget
Fiscal Year 2021-22

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Preliminary Budget Highlights
Fiscal Year 2021-22

Fund 722 - Operating Fund

- 4010 Current Secured Tax - 3.0% projected increase
- 4110 Special Assessment - 3.0% increase
- 4150 Special Tax 2012 - 1.7% increase
- 4240 State Aid - Public Safety (Prop 172) - no change
- 4510 Fire Reimbursement - no change
- 51xx Wages - labor negotiation results not included.
- 5711 CalPERS - Unfunded Accrued Liability increase of \$88,000
- 5751 Workers Comp Insurance - Emod decreased from 111% to 81%.
- 6114 Meals - Interns - 12 interns January to May.
- 6681 Facility Maintenance - includes deck replacement at Station 84.

Fund 733 - Mitigation Fees

- 6921 Equipment - Installment payments on E86

Fund 734 - Special Tax

- Net funds transferred to Fund 722

Fund 758 - Capital Expenditures

- 6921 - Equipment
 - AED's
 - Jaws E86
 - Thermal Imaging Camera
 - Installment payments for R84
 - Installment payments for E88
 - Hose & Equipment for E88
 - K12 Saw of E88

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

	<u>2021-22</u>	<u>2020-21</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-May</u>
<u>Revenues</u>			
Taxes & Assessments	6,987,473	6,814,359	89%
Reimbursements	222,310	228,460	249%
Other Revenue	53,740	82,221	80%
Revenue Total	7,263,523	7,125,040	94%
<u>Operating Expenditures</u>			
Wages & Benefits			
Wages	4,024,351	3,839,057	90%
Taxes	65,173	61,930	81%
Benefits	2,060,941	1,987,950	87%
Wages & Benefits Total	6,150,465	5,888,937	89%
Personnel Related	204,616	154,683	63%
Facility & Equipment	428,084	503,094	71%
Vehicle Related	161,123	175,377	88%
Gen & Admin	459,345	487,383	77%
Total Operating Expenditures	7,403,634	7,209,474	86%
Other Income & Expense	(36,000)		
Fund 722 Over / <under>	(176,110)	<u>(84,434)</u>	
Seasonal program funded from prior yr	-		
Fund 722 adjusted Over / <under>	<u>(176,110)</u>		
Beginning Cash Balance	2,342,753		
Revenues	7,263,523		
Available Cash	9,606,276		
Expenditures	(7,403,634)		
Other Income & Expense	(36,000)		
Transfer Out Capital Expenditures (758)	(150,000)		
Transfer Out Contingency Fund (723)	(35,604)		
Ending Cash Balance	1,981,039		
<u>Contingency Fund (723)</u>			
Beginning Cash Balance	1,321,729		
Transfer In Operating Funds (722)	35,604		
Ending Cash Balance	1,357,333		

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

	<u>FY 2021-22</u>	<u>2020-21</u>		
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-May</u>	
<u>Revenues</u>				
<u>Taxes & Assessments</u>				
4010 Current Secured (Tax)	3,333,005	3,226,494	95%	3.0% increase
4011 Prior Secured (Tax)	-	-		
4020 Current Unsecured (Tax)	50,012	50,459	99%	
4030 Prior Unsecured (Tax)	1,673	1,390	120%	
4040 Supplemental Secured (Tax)	31,083	39,205	91%	
4050 Supplemental Unsecured (Tax)	8,354	1,315	639%	
4060 Suppl Prior Unsecured (Tax)	307	169	182%	
4110 NCCFD Special Assessi	2,136,436	2,073,062	95%	3.4% increase
4150 Special Tax - 2012	985,846	981,062	59%	1.7% increase
4230 State - Homeowners (Tax)	24,888	25,334	93%	
4240 State Aid - Prop 172	415,869	415,869	82%	Same as prior fiscal year
4290 Other	-	-		
	<u>6,987,473</u>	<u>6,814,359</u>	<u>89%</u>	
<u>Reimbursements</u>				
4510 Fire Reimbursement (net)	149,850	150,000	314%	
4520 Prior Year Fire Reimbursement	-	-		
4540 Vehicle Repairs (Non-Tax)	7,500	5,000	135%	
4550 Cost Recovery (Non-Tax)	6,000	7,500	70%	
4690 Reimbursement - Other	58,960	65,960	93%	Includes DSI
Subtotal	<u>222,310</u>	<u>228,460</u>	<u>249%</u>	
<u>Other Revenue</u>				
4810 Inspections/Permits (Prevention)	7,500	12,000	48%	
4812 Plan Review (Prevention)	15,000	10,000	148%	
4820 Interest (Non-Tax)	25,000	31,481	53%	
4830 Rentals (Non-Tax)	3,240	28,740	91%	
4840 Other Current Svcs (Non-Tax)	3,000	-	0%	
4850 Sale: Surplus Equipme 8-	-	-	0%	
4860 Prior Year Revenue (Non-Tax)	-	-	0%	
4870 Other Revenue (Non-Tax)	-	-		
Subtotal	<u>53,740</u>	<u>82,221</u>	<u>80%</u>	
Revenue Total	<u>7,263,523</u>	<u>7,125,040</u>	<u>94%</u>	

Budget Summary for:
~Operating Fund 722~

	<u>FY 2021-22</u>	<u>2020-21</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-May</u>
<u>Wages & Benefits</u>			
<u>Wages (staffing level)</u>			
5111 Chief / Deputy Chief (2)	360,426	353,362 (2)	94%
5113 Battalion Chief (2)	225,361	225,361 (2)	92%
5114 Prevention(2)	210,119	207,881 (2)	93%
5121 Captains (9)	841,161	844,810 (9)	94%
5122 Lieutenants (6)	463,061	471,207 (6)	89%
5123 Firefighter (12)	758,331	763,117 (12)	87%
5131 Suppl/Seasonal/Apprentic FF	204,816	-	
5132 PCF Program	1,500	600	0%
5141 Clerical(3)	216,773	226,807 (3)	83%
5145 Fire Mechanic (2)	129,730	125,510 (2)	90%
5151 Overtime & ESPL	433,954	402,730	101%
5153 Additional Overtime Staffing	18,862	41,225	53%
5161 Strike Team	-	-	0%
5165 Strike Team Backfill	-	-	0%
5171 Holiday Stipend	75,501	75,196	94%
5173 Vacation Sell Back	80,256	96,751	73%
5185 Directors	4,500	4,500	67%
Subtotal	4,024,351	3,839,057 (38)	90%
<u>Taxes</u>			
5511 Medicare: Employer Tax	58,771	55,921	79%
5512 FICA: Employer Tax	372	316	210%
5521 SU: Employer Tax	6,030	5,693	90%
Subtotal	65,173	61,930	81%
<u>Benefits</u>			
5711 CalPERS	1,136,726	1,009,523	90%
5731 Health Insurance	772,464	772,464	80%
5735 Life Insurance	14,400	15,000	78%
5751 Workers Comp Insurance	137,351	190,964	100%
Subtotal	2,060,941	1,987,950	87%
Wages & Benefits Total	6,150,465	5,888,937	89%
% of Revenue	84.7%	82.7%	
Adjusted for seasonal reserve	81.3%		

Classic
 Safety 21.79%, Misc 15.25%
 PEPRA
 Safety 13.13%, Misc 7.59%
 UAL \$457k
 EMOD 81%

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

	<u>FY 2021-22</u>	<u>2020-21</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-May</u>
<u>Personnel Related</u>			
<u>Clothing/PPE</u>			
6011 Uniforms	24,960	13,005	56%
6021 Personal Protective Equipment	35,000	35,000	25%
6031 Safety & PPE (per MOU)	32,130	33,060	96%
Subtotal	92,090	81,065	59%
<u>Food / Meals</u>			
6111 Meals - Administration	300	300	198%
6113 Meals - Fire	1,500	500	343%
6114 Meals - Interns	30,822	4,000	100%
Subtotal	32,622	4,800	131%
<u>Training / Fitness</u>			
6211 Wellness	31,660	30,818	61%
6213 Fitness	4,744	8,500	72%
6221 Tuition/Licenses	22,000	13,500	78%
6232 Travel	7,500	6,500	59%
6241 Training Materials	2,000	2,000	71%
6246 Public Safety Training Center	1,000	1,000	67%
6261 Mandatory Licenses	2,500	2,500	68%
6271 Admin Training	8,500	4,000	22%
Subtotal	79,904	68,818	64%
Personnel Related Total	204,616	154,683	63%

12 2nd half

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

	<u>FY 2021-22</u>	<u>2020-21</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-May</u>
<u>Facility & Equipment</u>			
<u>Communication</u>			
6511 Telephones	18,760	16,280	95%
6521 Cellular Phones	10,600	10,000	90%
Subtotal	29,360	26,280	93%
<u>Station</u>			
6551 Supplies & Services	20,000	17,400	93%
Subtotal	20,000	17,400	93%
<u>Insurance</u>			
6611 Liability & Umbrella	15,750	15,052	100%
6621 Property	19,302	17,322	106%
Subtotal	35,052	32,374	103%
<u>Facility Maintenance</u>			
6681 Facility Maintenance & Imp	170,000	170,000	42%
Subtotal	170,000	170,000	42%
<u>Medical Supplies</u>			
6716 EMS Supplies	15,000	25,000	79%
Subtotal	15,000	25,000	79%
<u>Apparatus Equipment</u>			
6751 Hose	18,000	16,000	75%
6756 Ladder	1,500	1,500	0%
6761 Suppression Equip/Small Tools	7,500	7,500	16%
6766 Power Tools	16,800	6,800	1%
6771 Pumps	3,830	4,350	83%
6776 Mobile Communication	4,300	4,800	117%
6781 Technical Rescue Equipment	13,000	10,000	67%
6786 SCBA's	8,500	8,381	34%
6791 Small Tools	-	3,100	110%
6796 Drone	1,912	3,168	45%
6798 Utility Terrain Vehicle	3,220		
Subtotal	78,562	65,599	56%

Includes deck - station 84

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

	<u>FY 2021-22</u>	<u>2020-21</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-May</u>
<u>Utilities</u>			
6811 Alarm	1,500	1,360	97%
6821 Electricity / Gas (PGE)	43,047	41,143	96%
6831 Propane	12,432	13,136	62%
6841 Trash	3,600	3,600	72%
6851 Water / Sewer	8,731	8,549	90%
Subtotal	69,310	67,788	87%
<u>Capital Expenditures</u>			
6911 Station	7,800	-	
6921 Equipment	-	37,103	70%
6931 Vehicle	-	37,000	89%
6941 Admin	3,000	24,550	78%
6951 Other	-	-	
Subtotal	10,800	98,653	100%
Facility & Equipment Total	428,084	503,094	71%
<u>Vehicle Related</u>			
<u>Insurance</u>			
7001 Vehicle Insurance	8,925	9,557	87%
Subtotal	8,925	9,557	87%
<u>Maintenance</u>			
7048 All categories	107,342	110,820	
Subtotal	107,342	110,820	91%
<u>Fuel</u>			
7051 Fuel	44,856	55,000	82%
Subtotal	44,856	55,000	82%
Vehicle Related Total	161,123	175,377	88%

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

	<u>FY 2021-22</u>	<u>2020-21</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-May</u>
<u>Gen & Admin</u>			
<u>Office Expense</u>			
7502 Administration	7,000	5,200	58%
7506 Board	500	1,200	19%
7508 Computers	80,000	74,850	61%
7509 Copier	1,500	1,500	63%
7511 Memberships	15,655	15,125	127%
7516 Mileage Reimbursement	-	-	0%
7521 Postage & Delivery	1,900	1,800	75%
7531 Other	-	-	
Subtotal	106,555	99,675	71%
<u>Professional Services</u>			
7551 Accounting	12,880	16,400	75%
7556 Computer	14,980	10,080	66%
7561 Consultants	7,500	8,000	88%
7563 Hiring	11,450	8,250	44%
7566 Legal	51,675	73,115	54%
7571 Medical Director	6,600	3,600	92%
Subtotal	105,085	119,445	61%
<u>Publications</u>			
7591 Legal Notices	600	600	88%
7596 Marketing/Advertising	500	500	0%
Subtotal	1,100	1,100	48%
<u>Special District</u>			
7611 Election	-	30,000	
7621 LAFCo Budget Share	5,762	6,745	94%
7631 Nevada County Fees	77,243	74,838	109%
7641 Other	-	-	
Subtotal	83,005	111,583	108%

Negotiations included

Budget Summary for: ~Operating Fund 722~	FY 2021-22	2020-21	
	Preliminary Budget	Amended Budget	Through 31-May
<u>Prevention</u>			
7651 Code purchases	1,800	1,900	103%
7653 Investigation supplies	4,300	4,300	82%
7657 Inspection supplies	1,500	1,500	14%
7661 Professional Svcs/Plan checks	2,500	2,500	66%
7663 Public Education supplies	4,000	500	4%
7665 Subscriptions/Memberships	3,000	3,000	44%
7667 Training	9,000	5,000	59%
7669 Other	3,500	3,500	39%
Subtotal	29,600	22,200	58%
<u>JPA</u>			
7831 Dispatch Charges	125,000	120,000	70%
7841 JPA Expense Allocation	9,000	13,380	94%
Subtotal	134,000	133,380	72%
Gen & Admin Total	459,345	487,383	77%
Total Operating Expenditures	7,403,634	7,209,474	86%
<u>Other Income & Expense</u>			
9101 Grant Expense	(36,000)		
Fund 722 Over / <under>	(176,110)	(84,434)	
Note: Cost of seasonal program	248,724		

Budget Summary for: ~Mitigation Fee Fund 733~	FY 21-22	2020-21	
	Preliminary Budget	Amended Budget	Through 31-May
Revenues			
4160 Mitigation Fees	125,000	160,000	109%
4820 Interest	1,500	0	100%
Revenue Total	126,500	160,000	110%
Expenses			
6911 Structure & Improvements	-	27,085	100%
6921 Equipment	98,996	119,931	99%
7561 Consultants	-		
Expense Total	98,996	147,016	99%
Fund 733 Over / <under>	27,504	12,984	
Beginning Cash	99,238	0	
Fund 733 Over / <under>	27,504	0	
Ending Cash	126,742	0	

Detail	
<u>Acct Description</u>	<u>Amount</u>
6921 E 86 payments	98,996

Budget Summary for: ~Special Tax Fund 734~	FY 2021-22	2020-21	
	Preliminary Budget	Amended Budget	Through 31-May
Revenues			
4150 Special Tax 2012	995,804	988,182	94%
4820 Interest	-	1,897	88%
Revenue Total	995,804	990,079	94%
Expenses			
7631 Special District Fees	9,958	9,018	93%
Expense Total	9,958	9,018	93%
Fund 734 Over / <under>	985,846	981,061	
Beginning Cash	52,757		
Fund 734 Over / <under>	985,846		
Transfer Out	(985,846)		
Ending Cash	52,757		

Budget Summary for: Capital Expenditure Fund 758~	FY 2021-22	2020-21	
	Preliminary Budget	Amended Budget	Through 31-May
Revenues			
4820 Interest		0	
4830 Equipment Rental		0	
4850 Sale of Surplus Property	60,000	25,000	
Revenue Total	60,000	25,000	213%
Expenses			
6911 Station	0	0	
6921 Equipment	320,048	35,000	
6931 Vehicles	0	70,884	
7561 Consultants	0	0	
Expense Total	320,048	105,884	90%
Fund 758 Over / <under>	(260,048)	(80,884)	
Beginning Cash	430,940		
Transfer in from 722 and	150,000		
758 Over / <under>	(260,048)		
Ending Cash	320,892		

Detail

Acct	Amount
6921 AED Replacements	19,500
Jaws E86	40,000
Bullard Camera	10,000
R84 Payments	59,819
E88 Hose & Equipment	55,000
E88 K12 Saw	2,000
E88 Payments	133,729
	<u>320,048</u>

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

	722	723	733	734	758	Total
	Operating	Contingency	AB1600	Spec Tax	Capital	
Beginning Balance	2,342,753	1,321,729	99,238	52,757	430,940	4,247,417
Receipts	6,277,678		126,500	995,804	60,000	7,459,981
Special Tax	985,846			(985,846)		-
Expenditures	(7,403,634)		(98,996)	(9,958)	(320,048)	(7,832,635)
Change for Fiscal Year	(140,110)	-	27,504	-	(260,048)	(372,654)
Other Income & Expense	(36,000)					(36,000)
Transfers						
Contingency	(35,604)	35,604				-
Equipment Fund	(150,000)				150,000	-
Ending Balance	1,981,039	1,357,333	126,742	52,757	320,892	3,838,763

List of Acronyms

AED	Automated External Defibrillator
CTO	Compensated Time Off
EMS	Emergency Medical Services
EPSL	Emergency Paid Sick Leave
FICA	Federal Insurance Contribution Act
FY(E)	Fiscal Year (Ending)
HFD	Higgins Fire District
JPA	Joint Powers Authority
LAFCo	Local Area Formation Commission
MOU	Memorandum of Understanding
NCCFD	Nevada County Consolidated Fire District
PCF	Paid Call Firefighter
PERS	Public Employee Retirement System
PPE	Personal Protective Equipment
PVFD	Penn Valley Fire District
SCBA	Self Contained Breathing Appartus
SPSL	Supplemental Paid Sick Leave
SUI	State Unemployment Insurance

**Nevada County Consolidated Fire District
 Appropriation Limit
 Fiscal Year 2021-22**

Per Capital Personal Income change over prior year	<u>FY 2021-22</u> 5.73%
Population change Nevada County, unincorporated	-0.48%
Limit increase factor	105.22%

Calculation:	<u>FY 2021-22</u>	<u>FY 2020-21</u>	<u>Change</u>
FY 2019-20 Limit calculated	\$ 5,384,510		
Limit increase factor	1.0522		
Sub total	\$ 5,665,716	\$5,384,510	\$ 281,206

Prepared by: J. Van Groningen
 2-Jun-21
 appropriations limit 2021-22.xlsx

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2021-22 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2021-22	5.73

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2020-2021	1-1-20	1-1-21	1-1-2021
Nevada				
Grass Valley	-0.37	12,806	12,758	12,758
Nevada City	-0.64	3,101	3,081	3,081
Truckee	0.65	16,108	16,213	16,213
Unincorporated	-0.48	65,683	65,370	65,414
County Total	-0.28	97,698	97,422	97,466