



# 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)

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## CITIZENS' OVERSIGHT COMMITTEE SPECIAL MEETING AGENDA

*Thursday, October 26, 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 July 17, 2023 Minutes
2. Review and Comment on 2023/2024 Final Budget

### 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.



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## CITIZENS' OVERSIGHT COMMITTEE SPECIAL MEETING MINUTES DRAFT

*Monday, July 17, 2023*

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

### **CITIZEN OVERSIGHT COMMITTEE**

**Present:** Don Bessee, Tom O' Toole, Sandy Laffins

### **NCCFD BOARD & STAFF**

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

### **STANDING ORDERS:**

Chief Robitaille called the meeting to order at 1:00pm and took roll call, noting Committee Member Arendell and Committee Member Hunter absent. Chief Robitaille led in the pledge of allegiance.

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

No comments were made

### **BUSINESS ITEMS**

1. **Approval of April 24, 2023 Meeting Minutes**  
Committee Member Laffins motioned to approve the April 24, 2023 Meeting Minutes. Committee Member O'Toole seconded.
2. **Review and Comment on the 2023/2024 Preliminary Budget**  
Committee Member Laffins inquired about when the last time NCC Fire updated their server system. Administrative Services Long advised that a new server was just installed this year and that computer systems get updated every 4-5 years. Administrative Services Long explained how the district budgets for such items and how the district strives to be as fiscally conservative as possible. Committee Member O'Toole inquired about the increasing cost of insurance in the county.
3. **District Reorganization and Station #59 Discussion**  
Chief Robitaille briefly spoke about the reorganization and the partnership with Penn Valley Fire to staff Rough & Ready Station #59. The Chief stated the NCC Fire Board of Directors and the Penn Valley Fire Board of Directors will be conducting a joint board workshop to brainstorm ideas on what they can do moving forward. Additionally, he advised the county has approved \$500,000.00 in gap funding to help staff Station #59.

**COMMITTEE DISCUSSION**

The committee decided the next meeting will take place in early October at NCCFD Station 91. Time to be determined.

**ADJOURNMENT**

Committee Member O' Toole motioned to adjourn the meeting at 1:24pm. Committee Member Laffins seconded.

Attest:

Approved by:

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Tricia Bush  
Board Secretary

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Don Bessee  
Chair of the Board

DRAFT



Nevada County Consolidated Fire District  
Final Budget  
Fiscal Year 2023-24  
As of September 14, 2023

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**FISCAL YEAR 2023-24****BUDGET SUMMARY**

	<b>Fund 722</b>	<b>Fund 723</b>	<b>Fund 733</b>	<b>Fund 734</b>	<b>Fund 758</b>	<b>Total</b>
<b>Revenue</b>						
Taxes & Assessments	\$ 7,838,912	\$ -	\$ -	\$ 1,059,652	\$ -	\$ 7,857,911 *
Reimbursements	\$ 129,240	\$ -	\$ -		\$ -	\$ 129,240
Other Revenue	\$ 53,740	\$ -	\$ 125,000	\$ 1,500	\$ 279,542	\$ 459,782
<b>Total Revenues</b>	<b>\$ 8,021,892</b>	<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ 1,061,152</b>	<b>\$ 279,542</b>	<b>\$ 8,446,934</b>

\* This number reflects the transfer from fund 734 to 722

**Expenditures**

Salaries & Benefits	\$ 6,856,141	\$ -	\$ -	\$ -	\$ -	\$ 6,856,141
Personnel Related	\$ 209,831	\$ -	\$ -	\$ -	\$ -	\$ 209,831
Facility & Equipment	\$ 580,351	\$ -	\$ -	\$ -	\$ -	\$ 580,351
Vehicle Related	\$ 229,039	\$ -	\$ -	\$ -	\$ -	\$ 229,039
General & Admin	\$ 575,068	\$ -	\$ -	\$ -	\$ -	\$ 575,068
Capital Expenses	\$ -	\$ -	\$ 58,000	\$ -	\$ 672,175	\$ 730,175
Other	\$ 14,055	\$ -	\$ -	\$ 10,597	\$ -	\$ 24,652
<b>Total Expenditures</b>	<b>\$ 8,464,485</b>	<b>\$ -</b>	<b>\$ 58,000</b>	<b>\$ 10,597</b>	<b>\$ 672,175</b>	<b>\$ 9,205,257</b>

<b>Total Surplus / (Deficit)</b>	\$ (442,593)	\$ -	\$ 68,500	\$ (48,682) **	\$ (392,633)	\$ (815,408)
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\*\* Due to transfer of 22/23 funds in 23/24 fiscal year

<b>Transfers - OUT / (IN)</b>	\$ (325,000)	\$ -	\$ -	\$ -	\$ 325,000	\$ -
<b>Beginning Balance</b>						
July 1, 2023	\$ 2,685,865	\$ 1,143,729	\$ 145,965	\$ 67,084	\$ 661,288	\$ 4,703,931
<b>Projected Ending Fund Balance</b>						
July 1, 2024	\$ 1,918,272	\$ 1,143,729	\$ 214,465	\$ 18,402	\$ 593,655	\$ 3,888,524

## Final Budget Highlights

Fiscal Year 2023-24

### Fund 722 - Operating Fund

4010 Current Secured Tax - 4.0% projected increase

4110 Benefit Assessment - 3.0% increase

Does not include \$12,514 of handbills - many properties have gone government while we handbill, we often do not get a response

4150 Special Tax 2012 - 3% increase

4240 State Aid - Public Safety (Prop 172) - based on County Resolution

51xx Wages - increase due to negotiations

County Reimbursement for Station 59 coverage

Includes 3 additional firefighters

5711 CalPERS - Unfunded Accrued Liability decrease of \$7,202

5751 Workers Comp Insurance - Emod increase 117% to 139%

6021 Personal Protective Equipment

County Reimbursement for new personnel for staffing station 59

6511 Telephones

VOIP System moved to Fund 758

6611 Liability, Property & Umbrella

Potential 3% to 5% increase

6716 EMS Supplies

Removed AEMT Supplies

6751 Hose

22/23 FY Hose Testing not invoiced until this fiscal year

6782 & 6783

Swift Water Rescue & Urban Search & Rescue

New accounts

68xx Utilities

Actuals from 22/23 FY, with increases

7051 Fuel

Actuals with a 1.5% increase

7563 Hiring

3 new hires, plus potential retirements/movement of personnel

Includes County reimbursement for new personnel for the staffing of station 59

7669 Prevention Other

New Fire Prevention Officer II Peace Officer Equipment

6021 Personal Protective Equipment

County Reimbursement for new personnel for staffing station 59

**Fund 733 - Mitigation Fees**

6911 Structure & Improvements

Station 84 Landing Zone

**Fund 758 - Capital Expenditures**

6911 Station

Station 89 Base Radio - not completed in 22/23

88 Interior Remodel - decrease

89 Interior Remodel -decrease

86 Interior Remodel

84 Landing Zone (Phase I) - removed

6921 Apparatus & Equipment

Mechanical CPR Devices (converted from AED expense) then removed - 2

Staff Vehicle

E88 Payments (Aug & Feb)

WT 84 Payments (Sep)

Teal Golden Eagle UAV - Removed

R84 Payments

New E84

7561 Consultants



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

	2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
<b>Revenues</b>				
Taxes & Assessments	7,838,912	7,649,040	7,519,887	102%
Reimbursements	129,240	106,480	120,000	259%
Other Revenue	53,740	49,940	54,740	158%
<b>Revenue Total</b>	<b>8,021,892</b>	<b>7,805,460</b>	<b>7,694,627</b>	<b>105%</b>
<b>Operating Expenditures</b>				
<b>Wages &amp; Benefits</b>				
Wages	4,560,709	4,074,277	4,071,929	103%
Taxes	72,687	64,862	67,879	91%
Benefits	2,222,745	2,257,531	2,273,853	87%
<b>Wages &amp; Benefits Total</b>	<b>6,856,141</b>	<b>6,396,670</b>	<b>6,413,661</b>	<b>97%</b>
Personnel Related	209,831	234,441	220,270	90%
Facility & Equipment	580,351	597,511	550,545	84%
Vehicle Related	229,039	231,234	214,532	107%
Gen & Admin	575,068	546,340	506,911	96%
<b>Total Operating Expenditures</b>	<b>8,450,430</b>	<b>8,006,196</b>	<b>7,905,919</b>	<b>96%</b>
Other Income & Expense	(14,055)	-		
<b>Fund 722 Over / &lt;under&gt;</b>	<b>(442,593)</b>	<b>(200,736)</b>	<b>(211,292)</b>	
Seasonal program funded from prior yr		-		
<b>Fund 722 adjusted Over / &lt;under&gt;</b>	<b>(442,593)</b>	<b>(200,736)</b>		
<b>Beginning Cash Balance</b>	<b>2,685,865</b>	<b>2,024,545</b>		
Revenues	8,021,892	7,805,460		
<b>Available Cash</b>	<b>10,707,758</b>	<b>9,830,005</b>		
Expenditures	(8,450,430)	(8,006,196)		
Other Income & Expense	(14,055)	-		
Transfer Out Capital Expenditures (758)	(325,000)	(250,000)		
Transfer Out Contingency Fund (723)	-	-		
<b>Ending Cash Balance</b>	<b>1,918,272</b>	<b>1,573,809</b>		
<b>Contingency Fund (723)</b>				
Beginning Cash Balance	1,143,728	1,143,729		
Transfer In Operating Funds (722)	-	-		
<b>Ending Cash Balance</b>	<b>1,143,728</b>	<b>1,143,729</b>		

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

	FY 2023-24		2022-23		
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun	
<b>Revenues</b>					
<b><u>Taxes &amp; Assessments</u></b>					
4010 Current Secured (Tax)	3,808,156	3,771,520	3,661,951	100%	4.0% increase
4011 Prior Secured (Tax)	-	-	-		
4020 Current Unsecured (Tax)	55,013	50,012	57,942	101%	
4030 Prior Unsecured (Tax)	2,026	1,673	2,296	63%	
4040 Supplemental Secured (Tax)	104,000	31,083	100,000	150%	
4050 Supplemental Unsecured (Tax)	4,800	8,354	8,598	58%	
4060 Suppl Prior Unsecured (Tax)	307	307	388	133%	
4110 NCCFD Special Assessi	2,281,680	2,300,699	2,214,078	101%	3.0% increase
4150 Special Tax - 2012	1,040,653	1,022,747	1,001,388	101%	3% increase
4230 State - Homeowners (Tax)	24,888	24,888	24,888	99%	
4240 State Aid - Prop 172	517,390	437,757	448,358	119%	
4290 Other	-	-	-		
	<b>7,838,912</b>	<b>7,649,040</b>	<b>7,519,887</b>	<b>102%</b>	
4510 Fire Reimbursement (net)	75,000	75,000	75,000	911%	
4520 Prior Year Fire Reimbursement		-	-		
4540 Vehicle Repairs (Non-Tax)	5,000	5,000	5,000	128%	
4550 Cost Recovery (Non-Tax)	12,000	3,000	20,000	148%	
4690 Reimbursement - Other	37,240	23,480	20,000	208%	Includes DSI, Fair, Parking Rentals
<b>Subtotal</b>	<b>129,240</b>	<b>106,480</b>	<b>120,000</b>	<b>259%</b>	
<b><u>Other Revenue</u></b>					
4810 Inspections/Permits (Prevention)	8,300	7,500	7,500	106%	
4812 Plan Review (Prevention)	12,000	10,000	12,000	103%	
4820 Interest (Non-Tax)	25,000	25,000	32,000	183%	
4830 Rentals (Non-Tax)	4,440	4,440	3,240	112%	
4840 Other Current Svcs (Non-Tax)	4,000	3,000	-	0%	
4850 Sale: Surplus Equipment (net)	-	-	-	0%	
4860 Prior Year Revenue (Non-Tax)	-	-	-	0%	
4870 Other Revenue (Non-Tax)	-	-	-		
<b>Subtotal</b>	<b>53,740</b>	<b>49,940</b>	<b>54,740</b>	<b>158%</b>	
<b>Revenue Total</b>	<b>8,021,892</b>	<b>7,805,460</b>	<b>7,694,627</b>	<b>105%</b>	

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

	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
<b>Wages &amp; Benefits</b>				
<u>Wages (staffing level)</u>				
5111 Chief / Division Chief (2)	342,058	309,900	338,478 (2)	105%
5113 Battalion Chief (3)	384,926	351,592	350,039 (3)	102%
5114 Prevention(2)	261,749	235,682	152,289 (2)	99%
5121 Captains (9)	953,162	872,671	875,804 (9)	103%
5122 Lieutenants (6)	515,316	468,475	467,539 (6)	100%
5123 Firefighter (15)	1,001,619	739,305	652,987 (12)	98%
5131 Supplemental/Seasonal	166,421	166,421	157,277 (6)	
5132 PCF Program	5,500	5,500	4,800	84%
5141 Clerical(2.75)	203,743	211,058	203,691 (2.75)	91%
5145 Fire Mechanic (2)	169,989	158,719	149,089 (2)	100%
5151 Overtime	806,826	368,452	501,048	114%
5153 Additional Overtime Staffing	47,155	49,805	18,541	230%
5159 Station 59 Staffing	(461,783)			
5161 Strike Team	-	-	-	0%
5165 Strike Team Backfill	-	-	-	0%
5171 Holiday Stipend	97,851	83,623	80,199	106%
5173 Vacation Sell Back	61,677	48,572	115,648	88%
5185 Directors	4,500	4,500	4,500	83%
<b>Subtotal</b>	<b>4,560,709</b>	<b>4,074,277</b>	<b>4,071,929 (44.75)</b>	<b>103%</b>
<u>Taxes</u>				
5511 Medicare: Employer Tax	72,393	58,644	61,355	99%
5512 FICA: Employer Tax	1,172	620	887	97%
5521 SUI: Employer Tax	5,819	5,598	5,637	108%
5559 Station 59 Taxes	(6,696)			
<b>Subtotal</b>	<b>72,687</b>	<b>64,862</b>	<b>67,879</b>	<b>91%</b>
<u>Benefits</u>				
5711 CalPERS	1,145,664	1,206,610	1,258,282	90%
5731 Health Insurance	922,464	772,464	772,464	83%
5735 Life Insurance	14,400	14,400	14,400	78%
5751 Workers Comp Insurance	326,505	264,057	228,707	90%
5759 Station 59 Benefits	(186,288)			
<b>Subtotal</b>	<b>2,222,745</b>	<b>2,257,531</b>	<b>2,273,853</b>	<b>87%</b>
<b>Wages &amp; Benefits Total</b>	<b>6,856,141</b>	<b>6,396,670</b>	<b>6,413,661</b>	<b>97%</b>
% of Revenue	85.5%	82.0%	83.4%	
Adjusted for seasonals	83.4%	78.8%		

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

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

	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
<b>Personnel Related</b>				
<b><u>Clothing/PPE</u></b>				
6011 Uniforms	31,787	31,787	35,000	86%
6021 Personal Protective Equipment	44,004	64,004	51,500	100%
6031 Safety & PPE (per MOU)	33,990	33,990	38,000	93%
Subtotal	109,781	129,781	124,500	94%
<b><u>Food / Meals</u></b>				
6111 Meals - Administration	3,250	3,250	1,700	155%
6113 Meals - Fire & Training	1,500	1,000	1,000	63%
Subtotal	4,750	4,250	3,200	116%
<b><u>Training / Fitness</u></b>				
6211 Wellness	33,900	34,210	31,660	96%
6213 Fitness	6,100	6,100	5,910	102%
6221 Tuition/Licenses	31,250	33,050	30,500	69%
6232 Travel	12,000	13,000	10,000	76%
6241 Training Materials	1,500	1,500	2,500	100%
6246 Public Safety Training Center	1,550	1,550	1,000	0%
6261 Mandatory Licenses	2,500	2,500	2,500	114%
6271 Admin Training	6,500	8,500	8,500	87%
Subtotal	95,300	100,410	92,570	84%
<b>Personnel Related Total</b>	<b>209,831</b>	<b>234,441</b>	<b>220,270</b>	<b>90%</b>

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

	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
<b>Facility &amp; Equipment</b>				
<b>Communication</b>				
6511 Telephones	18,970	23,970	19,260	97%
6521 Cellular Phones	10,000	10,000	15,500	46%
Subtotal	28,970	33,970	34,760	74%
<b>Station</b>				
6551 Supplies & Services	20,000	20,000	24,760	69%
Subtotal	20,000	20,000	24,760	69%
<b>Insurance</b>				
6611 Liability, Property & Umbrella	119,850	144,130	85,000	97%
Subtotal	119,850	144,130	85,000	97%
<b>Facility Maintenance</b>				
6681 Facility Maintenance & Imp	158,600	155,000	189,000	76%
Subtotal	158,600	155,000	189,000	76%
<b>Medical Supplies</b>				
6716 EMS Supplies	15,500	22,500	18,500	81%
Subtotal	15,500	22,500	18,500	81%
<b>Apparatus Equipment</b>				
6751 Hose	28,600	22,000	22,000	41%
6756 Ladder	1,800	1,800	1,553	0%
6761 Suppression Equip/Small Tools	9,300	7,500	7,500	71%
6766 Power Tools	12,700	12,700	7,902	90%
6771 Pumps	4,820	4,820	4,337	107%
6776 Mobile Communication	13,354	16,517	7,685	107%
6781 Technical Rescue Equipment	13,300	13,300	13,000	90%
6782 Swift Water Rescue	5,410	5,410	-	
6783 Urban Search & Rescue	5,000			
6786 SCBA's	10,610	17,240	10,500	51%
6796 Drone	2,340	2,340	1,412	71%
6798 Utility Terrain Vehicle	7,200	7,200		
Subtotal	114,434	110,827	75,889	69%

Includes Siding - Station 81

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

	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
<b><u>Utilities</u></b>				
6811 Alarm	1,630	1,630	1,500	101%
6821 Electricity / Gas (PGE)	75,313	71,500	65,000	105%
6831 Propane	21,521	17,316	13,924	122%
6841 Trash	3,708	3,708	3,600	92%
6851 Water / Sewer	14,326	8,731	11,487	74%
Subtotal	116,497	102,885	95,511	103%
<b><u>Capital Expenditures</u></b>				
6911 Station	-	-	-	
6921 Equipment	-	-	-	0%
6931 Vehicle	-	-	-	0%
6941 Admin	6,500	8,200	27,125	105%
6951 Other	-	-	-	
Subtotal	6,500	8,200	27,125	105%
<b>Facility &amp; Equipment Total</b>	<b>580,351</b>	<b>597,512</b>	<b>550,545</b>	<b>84%</b>
<b><u>Vehicle Related</u></b>				
<b><u>Insurance</u></b>				
7001 Vehicle Insurance	24,630	35,262	10,085	195%
Subtotal	24,630	35,262	10,085	195%
<b><u>Maintenance</u></b>				
7048 All categories	109,560	109,560	111,000	
Subtotal	109,560	109,560	111,000	112%
<b><u>Fuel</u></b>				
7051 Fuel	94,849	86,412	93,447	91%
Subtotal	94,849	86,412	93,447	91%
<b>Vehicle Related Total</b>	<b>229,039</b>	<b>231,234</b>	<b>214,532</b>	<b>107%</b>

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

	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
<b>Gen &amp; Admin</b>				
<b>Office Expense</b>				
7502 Administration	7,750	7,000	4,500	132%
7506 Board	1,000	750	1,000	20%
7508 Computers	90,707	86,233	86,233	89%
7509 Copier	1,500	1,500	1,200	95%
7511 Memberships	16,155	16,155	16,190	99%
7516 Mileage Reimbursement	300	150	100	44%
7521 Postage & Delivery	1,100	1,100	1,100	92%
7531 Other	-	-	-	
<b>Subtotal</b>	<b>118,512</b>	<b>112,888</b>	<b>110,323</b>	<b>91%</b>
<b>Professional Services</b>				
7551 Accounting	19,100	19,100	15,000	96%
7556 Computer	17,120	17,120	14,980	79%
7561 Consultants	22,500	22,000	10,000	110%
7563 Hiring	11,945	6,300	11,380	153%
7566 Legal	41,420	40,075	46,675	72%
7571 Medical Director	6,600	6,600	6,600	100%
<b>Subtotal</b>	<b>118,685</b>	<b>111,195</b>	<b>104,635</b>	<b>93%</b>
<b>Publications</b>				
7591 Legal Notices	600	600	600	64%
7596 Marketing/Advertising	500	500	500	0%
<b>Subtotal</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>35%</b>
<b>Special District</b>				
7611 Election	-	-	30,000	108%
7621 LAFCo Budget Share	7,901	6,663	6,663	85%
7631 Nevada County Fees	85,145	84,389	89,228	92%
7641 Other	-	-	-	
<b>Subtotal</b>	<b>93,046</b>	<b>91,052</b>	<b>125,891</b>	<b>95%</b>

Negotiations included

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

	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
<b><u>Prevention</u></b>				
7651 Code purchases	2,000	1,800	1,800	105%
7653 Investigation supplies	4,300	4,300	4,300	73%
7657 Inspection supplies	1,500	1,500	1,500	7%
7661 Professional Svcs/Plan checks	2,500	2,500	2,500	4%
7663 Public Education supplies	6,000	6,000	3,100	58%
7665 Subscriptions/Memberships	3,000	3,000	1,400	114%
7667 Training	9,000	9,000	6,000	100%
7669 Other	16,050	3,500	1,500	195%
Subtotal	44,350	31,600	22,100	79%
<b><u>JPA</u></b>				
7831 Dispatch Charges	185,000	185,000	130,000	105%
7841 JPA Expense Allocation	14,375	13,505	12,862	100%
Subtotal	199,375	198,505	142,862	104%
<b>Gen &amp; Admin Total</b>	<b>575,068</b>	<b>546,340</b>	<b>506,911</b>	<b>96%</b>
<b>Strike Team Non Labor Direct Expenses</b>	<b>14,055</b>			
<b>Total Operating Expenditures</b>	<b>8,464,485</b>	<b>8,006,197</b>	<b>7,905,919</b>	<b>96%</b>
	-	-	-	
<b><u>Other Income &amp; Expense</u></b>				
9101 Grant Expense	-	-		
<b>Fund 722 Over / &lt;under&gt;</b>	<b>(442,593)</b>	<b>(200,737)</b>	<b>(211,292)</b>	



Budget Summary for: ~Mitigation Fee Fund 733~	FY 23-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 31-May
<b>Revenues</b>				
4160 Mitigation Fees	125,000	125,000	100,412	92%
4820 Interest	2,500	1,500	1,200	125%
<b>Revenue Total</b>	<b>127,500</b>	<b>126,500</b>	<b>101,612</b>	<b>110%</b>
<b>Expenses</b>				
6911 Structure & Improvements	35,000		0	0%
6921 Equipment		-	51,803	100%
7561 Consultants	23,000	23,000	23,000	0%
	<b>58,000</b>	<b>23,000</b>	<b>74,803</b>	<b>99%</b>
<b>Fund 733 Over / &lt;under&gt;</b>	<b>69,500</b>	<b>103,500</b>	<b>26,809</b>	
<b>Beginning Cash</b>	145,965	145,965	0	
Fund 733 Over / <under>	69,500	103,500	0	
<b>Ending Cash</b>	<b>215,465</b>	<b>249,465</b>	<b>0</b>	

Budget Summary for: ~Special Tax Fund 734~	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 31-May
<b>Revenues</b>				
4150 Special Tax 2012	1,059,652	1,041,058	1,010,219	95%
4820 Interest	1,500	2,100	1,500	141%
<b>Revenue Total</b>	<b>1,061,152</b>	<b>1,043,158</b>	<b>1,011,719</b>	<b>94%</b>
<b>Expenses</b>				
7631 Special District Fees	10,597	10,411	10,331	79%
<b>Expense Total</b>	<b>10,597</b>	<b>10,411</b>	<b>10,331</b>	<b>93%</b>
<b>Fund 734 Over / &lt;under&gt;</b>	<b>1,050,555</b>	<b>1,032,747</b>	<b>1,001,388</b>	<b>95%</b>
<b>Beginning Cash</b>	67,084	0		
Fund 734 Over / <under>	1,050,555	1,032,747		
Transfer Out	(1,097,737)	(1,022,747)		
<b>Ending Cash</b>	<b>19,902</b>	<b>10,000</b>		

**Budget Summary for:**

**~Capital Expenditure Fund 758~**

	FY 2023-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
<b>Revenues</b>				
4820 Interest	6,542		9,216	100%
4830 Equipment Rental			0	
4850 Sale of Surplus Property	273,000	275,000	60,000	0%
<b>Revenue Total</b>	<b>279,542</b>	<b>275,000</b>	<b>69,216</b>	<b>15%</b>
<b>Expenses</b>				
6911 Station	223,000	278,000	8,000	0%
6921 Equipment	352,675	387,355	151,249	199%
6931 Vehicles	80,000	0	65,000	72%
7561 Consultants	16,500	20,500	6,000	0%
	<b>672,175</b>	<b>685,855</b>	<b>230,249</b>	<b>90%</b>
<b>Fund 758 Over / &lt;under&gt;</b>	<b>(392,633)</b>	<b>(410,855)</b>	<b>(161,033)</b>	
<b>Beginning Cash</b>	661,288	430,940		
<b>Transfer in from 722</b>	325,000	250,000		
Fund 758 Over / <under>	(392,633)	(410,855)		
<b>Ending Cash</b>	<b>593,655</b>	<b>270,085</b>		

**Detail**

Acct	Amount	
6911 Station		
Station 89 Base Radio	8,000	223,000
88 Interior Remodel	20,000	
89 Interior Remodel	20,000	
86 Interior Remodel	175,000	
6921 Apparatus & Equipment		
AED Replacements - 6	20,425	373,100
E88 Payments (Aug & Feb)	133,729	
WT 84 Payments (Sep)	34,127	
Teal Golden Eagle UAV		
R84 Payments	59,819	
New E84	125,000	
Jaws, Full Set E-Tools		
6931 Vehicles		80,000
Staff Vehicle	80,000	
7561 Consultants		
Water Tender	6,000	16,500
Explorers		
Stations	10,500	
	<b>692,600</b>	

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

	722 Operating	723 Contingency	733 AB1600	734 Spec Tax	758 Capital	Total
Beginning Balance	2,685,865	1,143,729	145,965	67,084	661,288	4,703,931
Receipts	6,981,239		126,500	1,059,652	279,542	8,446,934
Special Tax	1,040,653			(1,097,737)		(57,084)
Expenditures	(8,464,485)		(58,000)	(10,597)	(672,175)	(9,205,257)
Change for Fiscal Year	(442,593)	-	68,500	(48,682)	(392,633)	(815,407)
Other Income & Expense	-					-
Transfers						
Contingency	-				-	-
Equipment Fund	(325,000)				325,000	-
Ending Balance	1,918,272	1,143,729	214,465	18,402	593,655	3,888,524