



# Nevada County Consolidated Fire District

## Resolution 16-25

### Resolution of the Board of Directors Establishing the Final Budget for Fiscal Year 2016-2017

**WHEREAS**, Section 13895 of the California Health and Safety Code requires the adoption of an Operations Budget by the Board of Directors on or before October 1 each year at a public hearing; and

**WHEREAS**, management has identified the need to expend funds during Fiscal Year 2015-2016 to maintain a designated level of service over and above operational expenditures; and

**WHEREAS**, the District currently has three designated Funds from which supplemental purchases may be taken: Fund 733, AB1600, and Fund 734, Special Tax Assessment (2012) and Fund 758, Capital Purchases (if necessary);

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Nevada County Consolidated Fire District hereby adopts the Final Budget for Fiscal Year 2016-2017, attached hereto as Exhibit "A", with the stipulation that all purchases comply with the Resolution R16-07:

- 1. Fund 722 - \$4,784,978
- 2. Fund 733 - \$ 74,170
- 3. Fund 734 - \$ 888,006
- 4. Fund 758 - \$ 817,661


The foregoing Resolution was duly passed at an official meeting of the Nevada County Consolidated Fire District, held September 26, 2016 by the following roll call vote:

Ayes: Carrington, Grueneberg, Hanson, Knox, Nelson

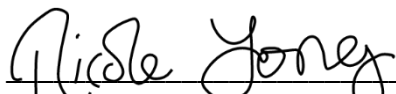
Noes:

Absent: Garrett

Abstain:

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

Attest:

  
 \_\_\_\_\_  
 Nicole Long, Secretary of the Board



## Nevada County Consolidated Fire District

### Final Budget for Fiscal Year 2016-17

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**Nevada County Consolidated Fire District**  
**~Operating Fund 722 Budget Summary~**

	<u>FY 2016-17</u>		<u>2015-16</u>	
	<u>Final Budget</u>	<u>Preliminary Budget</u>	<u>Final Budget</u>	<u>Through 30-Jun</u>
<b><u>Revenues</u></b>				
Taxes & Assessments	5,758,707	5,722,022	5,559,469	101%
Reimbursements	180,069	25,000	154,704	226%
Other Revenue	27,914	27,914	25,989	57%
<b>Revenue Total</b>	<b>5,966,690</b>	<b>5,774,936</b>	<b>5,740,162</b>	<b>104%</b>
<b><u>Operating Expenditures</u></b>				
<b>Wages &amp; Benefits</b>				
Wages	2,923,209	2,856,715	2,684,781	95%
Taxes	54,724	53,732	49,198	99%
Benefits	1,655,776	1,649,426	1,624,788	90%
<b>Wages &amp; Benefits Total</b>	<b>4,633,709</b>	<b>4,559,873</b>	<b>4,358,767</b>	<b>94%</b>
Personnel Related	197,660	197,660	191,210	74%
Facility & Equipment	376,590	365,070	332,910	94%
Vehicle Related	156,001	156,001	164,100	90%
Gen & Admin	300,546	311,428	317,268	80%
<b>Total Operating Expenditures</b>	<b>5,664,506</b>	<b>5,590,032</b>	<b>5,364,254</b>	<b>92%</b>
<b>Fund 722 Over / &lt;under&gt;</b>	<b>302,184</b>	<b>184,904</b>	<b>375,908</b>	
<b>Beginning Cash Balance</b>	<b>888,614</b>	<b>888,614</b>	<b>962,307</b>	
Transfer Out Capital Expenditures (758)	(192,810)	(192,810)	(111,262)	
Transfer Out Contingency Fund (723)	(114,084)	(101,672)	(426,000)	
Fund 722 Over / <under>	302,184	184,905	375,908	
<b>Ending Cash Balance</b>	<b>883,904</b>	<b>779,037</b>	<b>800,953</b>	

**Budget 2016-17**  
**~Operating Fund 722~**

	ref	FY 2016-17		2015-16	
		Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b>Revenues</b>					
<b><u>Taxes &amp; Assessments</u></b>					
4010 Current Secured (Tax)	1	2,605,900	2,570,294	2,470,535	101%
4020 Current Unsecured (Tax)		45,068	43,980	45,145	99%
4030 Prior Unsecured (Tax)		293	293	1,000	10%
4040 Supplemental Secured (Tax)		36,633	36,633	32,084	135%
4110 NCCFD Special Assess	2	1,825,462	1,825,462	1,771,081	100%
4150 Special Tax - 2012		879,528	879,528	872,730	100%
4210 Tax Share: Grass Valley		12,242	12,242	33,666	100%
4220 Tax Share: Nevada City		1,045	1,045	1,567	100%
4230 State - Homeowners (Tax)		25,000	25,009	25,000	100%
4240 State Aid - Public Safety Prop 172	3	327,536	327,536	306,661	100%
<b>Subtotal</b>		<b>5,758,707</b>	<b>5,722,022</b>	<b>5,559,469</b>	<b>101%</b>
<b><u>Reimbursements</u></b>					
4510 Fire Reimbursement (net)	4	150,000		50,000	351%
4520 Prior Year Fire Reimbursement		2,069		94,504	100%
4530 Training Revenue (Non-Tax)		-		1,000	34%
4540 Vehicle Repairs (Non-Tax)		5,000	5,000	3,200	203%
4550 Cost Recovery (Non-Tax)		23,000	20,000	6,000	332%
<b>Subtotal</b>		<b>180,069</b>	<b>25,000</b>	<b>154,704</b>	<b>226%</b>
<b><u>Other Revenue</u></b>					
4810 Licenses/Permits (Prevention)		10,000	10,000	5,000	28%
4820 Interest (Non-Tax)		1,500	1,500	-	0%
4830 Rentals (Non-Tax)		14,914	14,914	17,689	37%
4870 Other Revenue (Non-Tax)		1,500	1,500	3,300	86%
<b>Subtotal</b>		<b>27,914</b>	<b>27,914</b>	<b>25,989</b>	<b>57%</b>
<b>Revenue Total</b>		<b>5,966,690</b>	<b>5,774,936</b>	<b>5,740,162</b>	<b>104%</b>

- 1 4.5% increase
- 2 3.0% increase
- 3 Per Nevada County
- 4 Excessive strike team activity due to drought & bark beetle

**Budget 2016-17**  
~Operating Fund 722~

	ref	FY 2016-17		2015-16		
		Final Budget	Preliminary Budget	Final Budget	Through 30-Jun	
<b>Wages &amp; Benefits</b>						
<b>Wages (staffing level)</b>						
	5					
5111 Chief / Deputy Chief		285,286 (2)	276,507 (2)	257,906 (2)	97%	
5113 Battalion Chief		172,145 (2)	169,329 (2)	152,807 (2)	100%	
5114 Deputy Fire Marshal/Inspector		98,094 (1.5)	97,803 (1.5)	106,063 (1.5)	73%	
5121 Captains		533,407 (7)	521,598 (7)	422,944 (6)	96%	
5122 Lieutenants		572,617 (9)	564,264 (10)	586,958 (10)	95%	
5123 Firefighter		537,928 (11)	528,716 (10)	501,565 (11)	99%	
5131 Suppl/Seasonal/Apprentic FF		-		35,000	10%	
5132 PCF Program		5,000	5,000	5,500	63%	
5141 Clerical		180,679 (3)	179,829 (3)	164,099 (3)	101%	
5145 Fire Mechanic		81,120 (1.5)	77,656 (1.5)	55,159 (1)	100%	
5151 Overtime	6	321,579	302,740	238,641	112%	
5171 Holiday Stipend		60,132	59,066	54,921	98%	
5173 Vacation Sell Back		71,472	70,457	99,468	67%	
5183 Volunteer Officer		1,500	1,500	1,500		
5185 Directors		2,250	2,250	2,250	97%	
<b>Subtotal</b>		<b>2,923,209 (37)</b>	<b>2,856,715 (37)</b>	<b>2,684,781 (36.5)</b>	<b>95%</b>	
<b>Taxes</b>						
5511 Medicare: Employer Tax		42,387	41,422	38,390	103%	
5512 FICA: Employer Tax		1,622	1,595	434	130%	
5521 SUI: Employer Tax		10,715	10,715	10,374	85%	
<b>Subtotal</b>		<b>54,724</b>	<b>53,732</b>	<b>49,198</b>	<b>99%</b>	
<b>Benefits</b>						
5711 CalPERS		731,195	710,461	701,203	95%	
5731 Health Insurance		765,408	785,736	634,530	82%	
5733 Vision & Dental		-	0	64,771	89%	
5735 Life Insurance		11,440	11,680	11,535	99%	
5751 Workers Comp Insurance		147,734	141,549	212,749	98%	
<b>Subtotal</b>		<b>1,655,776</b>	<b>1,649,426</b>	<b>1,624,788</b>	<b>90%</b>	
<b>Wages &amp; Benefits Total</b>		<b>4,633,709</b>	<b>4,559,873</b>	<b>4,358,767</b>	<b>94%</b>	

5 New safety MOU (3 year)

6 High accrued benefit balances will cause additional overtime.  
Training backfill overtime.

New Hire training requires additional staffing.

**Budget 2016-17**  
**~Operating Fund 722~**

	ref	FY 2016-17		2015-16	
		Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b>Personnel Related</b>					
<b>Clothing/PPE</b>					
6011		15,600	15,600	14,900	98%
6021		45,000	45,000	45,000	76%
6031	7	24,600	24,600	25,100	95%
Subtotal		85,200	85,200	85,000	85%
<b>Food / Meals</b>					
6111		1,000	1,000	1,000	53%
6112		300	300	300	0%
6113		800	800	800	63%
6114		41,610	41,610	41,610	61%
Subtotal		43,710	43,710	43,710	60%
<b>Training / Fitness</b>					
6211	8	25,000	25,000	18,000	99%
6221		21,000	21,000	20,750	49%
6231		500	500	500	118%
6232		2,500	2,500	1,500	56%
6241		5,000	5,000	5,000	67%
6251	9	9,900	9,900	9,900	33%
6261		1,950	1,950	1,950	33%
6271		2,900	2,900	4,900	104%
Subtotal		68,750	68,750	62,500	67%
<b>Personnel Related Total</b>		<b>197,660</b>	<b>197,660</b>	<b>191,210</b>	<b>74%</b>
<b>Facility &amp; Equipment</b>					
<b>Communication</b>					
6511		16,842	12,617	13,000	82%
6521		8,213	8,213	10,152	72%
6531		500	500		0%
Subtotal		25,554	21,330	23,152	79%
<b>Household</b>					
6551		8,673	8,673	7,765	99%
6561		1,800	1,800	1,958	97%
6571		3,000	3,000	3,000	101%
Subtotal		13,473	13,473	12,723	99%
<b>Insurance</b>					
6611		13,102	13,102	17,139	73%
6621		16,571	16,571	14,079	112%
Subtotal		29,673	29,673	31,218	91%

7 Per MOU, \$700 per employee (no change).

8 Annual physicals, equipment

9 Per MOU, \$300 per employee (no change)

Budget 2016-17 ~Operating Fund 722~		FY 2016-17		2015-16	
		Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
	ref				
<b>Maintenance</b>					
6651	SCBA	12,000	12,000	9,000	84%
6656	Equipment	15,000	15,000	10,000	89%
6661	Mobile/Portable Radios/Pagers	5,000	5,000	5,000	53%
6671	Computers	47,620	40,323	29,019	84%
6672	Copier	1,800	1,800	1,600	100%
6681	Facility Maintenance & Imp	10 120,000	120,000	120,000	100%
Subtotal		201,420	194,123	174,619	94%
<b>Medical Supplies</b>					
6711	AEMT Supplies				
6716	EMS Supplies	10,000	10,000	10,000	95%
Subtotal		10,000	10,000	10,000	95%
<b>Small Tools</b>					
6761	Suppression Equip/Small Tools	10,000	10,000	10,000	150%
6781	Technical Rescue Equipment	6,500	6,500	2,700	88%
Subtotal		16,500	16,500	12,700	137%
<b>Utilities</b>					
6811	Alarm	1,122	1,122	1,233	60%
6821	Electricity / Gas (PGE)	43,645	43,645	42,630	98%
6831	Propane	7,950	7,950	9,900	75%
6841	Trash	4,724	4,725	4,654	84%
6851	Water / Sewer	9,629	9,629	10,080	71%
Subtotal		67,070	67,071	68,497	89%
<b>Capital Expenditures</b>					
6941	Admin	12,900	12,900		
Subtotal		12,900	12,900	-	
<b>Facility &amp; Equipment Total</b>		376,590	365,070	332,910	94%
<b>Vehicle Related</b>					
<b>Insurance</b>					
7001	Vehicle Insurance	8,001	8,001	15,100	40%
Subtotal		8,001	8,001	15,100	40%
<b>Maintenance</b>					
7049	All categories	100,000	100,000	90,000	107%
Subtotal		100,000	100,000	90,000	107%
<b>Fuel</b>					
7051	Fuel	48,000	48,000	59,000	76%
Subtotal		48,000	48,000	59,000	76%
<b>Vehicle Related Total</b>		156,001	156,001	164,100	90%

10 Routine & major maintenance

**Budget 2016-17**  
**~Operating Fund 722~**

	ref	FY 2016-17		2015-16	
		Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b>Gen &amp; Admin</b>					
<b>Office Expense</b>					
7502 Administration		4,050	3,750	5,100	55%
7506 Board		750	750	750	65%
7511 Memberships		11,092	10,742	11,913	84%
7516 Mileage Reimbursement		200	200	200	0%
7521 Postage & Delivery		1,200	1,200	1,200	90%
7531 Other		250	250		0%
<b>Subtotal</b>		<b>17,542</b>	<b>16,892</b>	<b>19,163</b>	<b>76%</b>
<b>Professional Services</b>					
7551 Accounting	11	20,800	20,800	21,300	88%
7556 Computer		7,000	0	3,000	31%
7561 Consultants	12	18,025	14,825	34,000	54%
7566 Legal	13	18,883	18,050	21,290	58%
7571 Medical Director		3,600	3,600	3,600	100%
<b>Subtotal</b>		<b>68,308</b>	<b>57,275</b>	<b>83,190</b>	<b>65%</b>
<b>Publications</b>					
7591 Legal Notices		1,000	1,000	2,100	39%
7596 Marketing/Advertising		1,000	1,000	1,500	19%
<b>Subtotal</b>		<b>2,000</b>	<b>2,000</b>	<b>3,600</b>	<b>31%</b>
<b>Special District</b>					
7611 Election		-	25,000	-	
7621 LAFCo Budget Share		4,515	5,000	4,783	100%
7631 Nevada County Fees	14	58,216	57,531	59,869	93%
7641 Other		-		900	
<b>Subtotal</b>		<b>62,731</b>	<b>87,531</b>	<b>65,552</b>	<b>93%</b>
<b>Prevention</b>					
7651 Code purchases		3,500	3,500	3,200	51%
7653 Fire Investigation supplies		9,000	6,000	5,000	83%
7657 Inspection supplies		750	750	-	0%
7659 Office supplies/expense		-	0	2,500	55%
7661 Professional Svcs/Plan checks		2,000	2,000	2,000	30%
7663 Public Education supplies		1,000	1,000	1,000	4%
7665 Subscriptions/Memberships		1,000	1,000	790	99%
7667 Training		5,000	5,000	4,000	45%
7669 Other		-		875	15%
<b>Subtotal</b>		<b>22,250</b>	<b>19,250</b>	<b>19,365</b>	<b>55%</b>
			11 Annual audit, GASB 68 reports		
			12 HR, hiring, tax rolls		
			13 General counsel, Lexipol, LCW ERC		
			14 Tax administration		
<b>JPA</b>					
7831 Dispatch Charges		122,296	123,537	121,711	89%



Budget 2016-17 ~Operating Fund 722~	FY 2016-17		2015-16	
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
7841 JPA Expense Allocation	5,419	4,943	4,687	104%
Subtotal	127,715	128,480	126,398	90%
<b>Gen &amp; Admin Total</b>	<b>300,546</b>	<b>311,428</b>	<b>317,268</b>	<b>80%</b>

**Strike Team Non Labor Direct Expenses**

<b>Total Operating Expenditures</b>	5,664,506	5,590,032	5,364,254	92%
	-		-	
<b>Fund 722 Over / &lt;under&gt;</b>	<b>302,184</b>	<b>184,904</b>	<b>375,908</b>	

<b>Beginning Cash Balance</b>	<b>888,614</b>	<b>888,614</b>	<b>962,307</b>
Transfer Out Capital Expenditures (758)	(192,810)	(192,810)	(111,262)
	E89 payments		
Transfer Out Contingency Fund (723)	(114,084)	(101,672)	(426,000)
Fund 722 Over / <under>	302,184	184,905	375,908
<b>Ending Cash Balance</b>	<b>883,904</b>	<b>779,037</b>	<b>800,953</b>

**Contingency Fund (723)**

<b>Beginning Cash Balance</b>	830,000	830,000	-
Transfer In Operating Funds (722)	114,084	101,672	426,000
<b>Ending Cash Balance</b>	<b>944,084</b>	<b>931,672</b>	<b>426,000</b>

**Budget Worksheet**  
**~Mitigation Fees Fund 733~**

	FY 2016-17		2015-16	
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b><u>Revenues</u></b>				
4160 Mitigation Fees	75,600	60,000	75,000	86%
4820 Interest	1,000	1,000	-	
4870 Other Revenue	-		-	
<b>Revenue Total</b>	<b>76,600</b>	<b>61,000</b>	<b>75,000</b>	<b>87%</b>
<b><u>Expenses</u></b>				
6911 Structure & Improvements WestAmerica	54,170	54,170	54,170	100%
6921 Equipment Body Armor	20,000	20,000	70,000	16%
7561 Misc Consultants	-		16,000	95%
<b>Expense Total</b>	<b>74,170</b>	<b>74,170</b>	<b>140,170</b>	<b>58%</b>
<b>Fund 733 Over / &lt;under&gt;</b>	<b>2,430</b>	<b>(13,170)</b>	<b>(65,170)</b>	
<b>Transfers</b>				
In	-		-	
Out	-		-	
<b>Beginning Cash</b>	<b>141,434</b>	<b>141,434</b>	<b>160,236</b>	
<b>Ending Cash</b>	<b>143,864</b>	<b>128,264</b>	<b>95,066</b>	

**Budget Worksheet**  
**~2012 Special Tax fund 734~**

	ref	FY 2016-17		2015-16	
		Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b>Revenues</b>					
4150 Special Tax 2012	1	887,006	887,006	880,535	99%
4820 Interest		1,000	1,000	1,000	125%
<b>Revenue Total</b>		<b>888,006</b>	<b>888,006</b>	<b>881,535</b>	<b>99%</b>
<b>Expenses</b>					
7631 Special District Fee		8,479	8,479	8,805	95%
<b>Expense Total</b>		<b>8,479</b>	<b>8,479</b>	<b>8,805</b>	<b>95%</b>
<b>Fund 734 Over / &lt;under&gt;</b>		<b>879,528</b>	<b>879,527</b>	<b>872,730</b>	
	1	1.8% increase			
<b>Transfers</b>					
In		-		-	
Out		(879,528)	(879,528)	(872,730)	
<b>Beginning Cash</b>		-		382	
<b>Ending Cash</b>		-		382	

**Budget Worksheet**  
**~Capital Purchase Fund 758~**

	FY 2016-17		2015-16	
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b>Revenues</b>				
4820 Interest	1,500	1,500	-	
4850 Sale of Surplus Property		619,800	250,000	
St 87	94,000			
St 90	168,260			
St 80	202,100			
Mechanic vehicle - chassis	10,000			
Expedition	3,500			
<b>Revenue Total</b>	<b>479,360</b>	<b>621,300</b>	<b>250,000</b>	<b>60%</b>
<b>Expenses</b>				
6911 Structure & Improvements		458,851	300,000	2%
Admin - 84 remodel	175,000			
Admin - sitework	50,000			
Conference room - modular	257,000			
Exhaust removal 3 stations	97,367			
AFG Grant for exhaust removal	(88,516)			
6921 Equipment		9,000	234,460	88%
Thermal Imaging Camera	9,000			
6931 Vehicles		317,810	100,000	100%
E89 payments	192,810			
Fire Mechanic	70,000			
Fire Marshal	55,000			
7561 Consultants	-		10,000	192%
<b>Expense Total</b>	<b>817,661</b>	<b>785,661</b>	<b>644,460</b>	<b>49%</b>
<b>Fund 758 Over / &lt;under&gt;</b>	<b>(338,301)</b>	<b>(164,361)</b>	<b>(394,460)</b>	
<b>Transfers</b>				
Transfer in from 722 for E89 payment	192,810	192,810	111,262	
Out	-		-	
<b>Beginning Cash</b>	<b>301,301</b>	<b>301,301</b>	<b>283,198</b>	
<b>Ending Cash</b>	<b>155,810</b>	<b>329,750</b>	<b>-</b>	

~Budget 2016-17~  
~All Fund Summary~

	722 Operating	723 Contingency	733 AB1600	734 Spec Tax	758 Capital	Total
Beginning Balance	888,614	830,000	141,434	-	301,301	2,161,349
Receipts	5,087,162 879,528		76,600	888,006 (879,528)	479,360	6,531,128 -
Expenditures	(5,664,506)		(74,170)	(8,479)	(817,661)	(6,564,815)
Change for Fiscal Year	302,184	-	2,430	-	(338,301)	(33,687)
Transfers						
Contingency	(114,084)	114,084				-
PNC (E89 payment)	(192,810)				192,810	-
Ending Balance	883,904	944,084	143,864	-	155,810	2,127,662
	-	-	-	-	-	-