

The Board of Directors welcomes you to its meetings and your participation is encouraged and appreciated. All meetings are recorded. Any Member of the Audience desiring to address the Board on a matter appearing on the Agenda, before or during consideration of the item, may do so after receiving recognition from the presiding officer. In order that all interested parties have an opportunity to speak, please limit your comments to the specific item under discussion. For further rules on public comment and other matters, please see the last page of this agenda.

NOTICE

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact the Clerk of the Board for further information.

All items posted on the agenda, including under correspondence, may be acted upon by the Board of Directors. However, matters under committee reports and department manager's reports may be briefly addressed by the Board or Staff but no action or discussion shall be undertaken on any item not appearing on the posted agenda. (GC 54954.2)

The Board of Directors may hold a Closed Session as the agenda schedule permits.

STANDING ORDERS:



- 10:00 a.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**

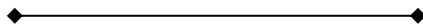
Per CA Government Code 54954.3

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. Discussion and Possible Action, Accepting the bid for Audit Services for the Fiscal Years 19/20, 20/21 and 21/22 and authorizing the Fire Chief or Designee to enter into an agreement for audit services. **Finance Manager Van Groningen**
2. Preliminary Budget Review for Fiscal Year 2020/2021. **Finance Manager Van Groningen**
3. Review and Approval of the 2020/2021 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

640 Coyote Street, Nevada City, CA 95959

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

nccfire@nccfire.com • www.nccfire.com

To: Nevada County Consolidated Fire District Board of Directors
From: Jeff Van Groningen, Finance Manager through Jim Turner, Fire Chief
Date: June 2, 2020
Re: Auditor RFP Results and Recommendations

Background:

After the completion of each fiscal year, Nevada County Consolidated Fire District (the district) is required to have an audit performed by an independent qualified auditor. Three years ago, the district solicited Requests for Proposals (RFP) for three years of such services. At that time Pehling & Pehling was selected. Accordingly, the audits were completed by Pehling & Pehling for the past three years.

At the March 16, 2020 board of directors meeting, staff requested approval to solicit an RFP for audit and SCO reporting services, which was subsequently approved by the board. The RFP was published accordingly, and six proposals were received by the deadline, one being disqualified. The list of RFP's is attached.

Due to the limited response, staff selected two for an oral interview. The following two, and the reason for the selection, were:

Fechter & Company – low range price, moderate size firm and fire service experience.

Jacobson Jarvis & Co, LLP – mid range price, moderate size firm and fire service experience.

Interviews with these two audit firms has been completed. The reference interview have also been completed.

Recommendation:

Based on interviews and cost, staff recommends accepting the proposal from Fechter & Company and engaging them for the fiscal years proposed in the proposal.

Fiscal Implications:

2019-20	\$11,200
2020-21	\$11,480
2021-22	\$11,767

Audit RFP Results

		for Fiscal Year		
		19-20	20-21	21-22
Fechter		\$ 11,200	\$ 11,480	\$ 11,767
SCO	Incl	Incl	Incl	Incl
Jacobson Jarvis		\$ 13,200	\$ 13,400	\$ 13,600
SCO		\$ 600	\$ 600	\$ 600
		\$ 13,800	\$ 14,000	\$ 14,200
Marta		\$ 18,300	\$ 18,800	\$ 19,400
SCO	Incl	Incl	Incl	Incl
Radtke		\$ 11,000	\$ 11,000	\$ 11,000
SCO	Incl	Incl	Incl	Incl
Richardson		\$ 15,050	\$ 15,360	\$ 15,670
SCO		\$ 900	\$ 920	\$ 940
		\$ 15,950	\$ 16,280	\$ 16,610

Audit RFP Results

		for Fiscal Year		
		19-20	20-21	21-22
Fechter		\$ 11,200	\$ 11,480	\$ 11,767
SCO	Incl	Incl	Incl	Incl
Jacobson Jarvis		\$ 13,200	\$ 13,400	\$ 13,600
SCO		\$ 600	\$ 600	\$ 600
		\$ 13,800	\$ 14,000	\$ 14,200
Marta		\$ 18,300	\$ 18,800	\$ 19,400
SCO	Incl	Incl	Incl	Incl
Radtke		\$ 11,000	\$ 11,000	\$ 11,000
SCO	Incl	Incl	Incl	Incl
Richardson		\$ 15,050	\$ 15,360	\$ 15,670
SCO		\$ 900	\$ 920	\$ 940
		\$ 15,950	\$ 16,280	\$ 16,610

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

	2020-21	2019-20	
	Preliminary Budget	Amended Budget	Through 30-Apr
<u>Revenues</u>			
Taxes & Assessments	6,757,321	6,551,073	89%
Reimbursements	164,460	178,969	97%
Other Revenue	82,221	73,740	100%
Revenue Total	7,004,002	6,803,782	90%
<u>Operating Expenditures</u>			
Wages & Benefits			
Wages	3,816,540	3,900,903	78%
Taxes	61,767	66,502	71%
Benefits	2,011,194	1,890,636	82%
Wages & Benefits Total	5,889,501	5,858,041	79%
Personnel Related	199,549	169,602	72%
Facility & Equipment	409,133	391,554	80%
Vehicle Related	181,630	182,279	78%
Gen & Admin	485,052	407,619	74%
Total Operating Expenditures	7,164,864	7,009,094	79%
Fund 722 Over / <under>	(160,862)	(205,312)	
Seasonal program funded from prior yr	-		
Fund 722 adjusted Over / <under>	(160,862)		
Beginning Cash Balance	1,117,385	1,573,045	
Revenues	7,004,002	6,803,781	
Available Cash	8,121,387	8,376,826	
Expenditures	(7,164,864)	(7,009,093)	
Transfer Out Capital Expenditures (758)	(75,000)	(75,000)	
Transfer Out Contingency Fund (723)	(68,410)	(175,348)	
Ending Cash Balance	813,113	1,117,385	
<u>Contingency Fund (723)</u>			
Beginning Cash Balance	1,245,148	1,069,800	
Transfer In Operating Funds (722)	68,410	175,348	
Ending Cash Balance	1,313,558	1,245,148	

Budget Summary for:
~Operating Fund 722~

Revenues

Taxes & Assessments

	FY 2020-21	2019-20		
	Preliminary	Amended	Through	
	Budget	Budget	30-Apr	
4010 Current Secured (Tax)	3,198,546	3,084,552	96%	3% increase
4011 Prior Secured (Tax)	-	59,702	-2%	
4020 Current Unsecured (Tax)	54,257	-		
4030 Prior Unsecured (Tax)	1,390	-		
4040 Supplemental Secured (Tax)	39,205	29,477	77%	
4050 Supplemental Unsecured (Tax)	1,315	-		
4060 Suppl Prior Unsecured (Tax)	169	-		
4110 NCCFD Special Assessi	2,065,771	2,009,382	95%	3% increase
4150 Special Tax - 2012	984,137	955,327	59%	2.7% increase
4230 State - Homeowners (Tax)	25,334	25,435	95%	
4240 State Aid - Prop 172	387,198	387,198	86%	
4290 Other	-	-		
	6,757,321	6,551,073	89%	

Reimbursements

4510 Fire Reimbursement (net)	75,000	79,591	84%	
4520 Prior Year Fire Reimbursement	-	10,468		
4540 Vehicle Repairs (Non-Tax)	5,000	5,000	82%	
4550 Cost Recovery (Non-Tax)	18,500	20,000	78%	
4690 Reimbursement - Other	65,960	63,910	120%	Includes DSI
Subtotal	164,460	178,969	97%	

Other Revenue

4810 Inspections/Permits (Prevention)	12,000	10,000	107%	
4812 Plan Review (Prevention)	10,000	15,000	85%	
4820 Interest (Non-Tax)	31,481	18,000	131%	
4830 Rentals (Non-Tax)	28,740	28,740	87%	
4860 Prior Year Revenue (Non-Tax)	-	-	0%	
4870 Other Revenue (Non-Tax)	-	2,000	82%	
Subtotal	82,221	73,740	100%	

Revenue Total	7,004,002	6,803,782	90%	
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Budget Summary for:
~Operating Fund 722~

	FY 2020-21	2019-20	
	Preliminary Budget	Amended Budget	Through 30-Apr
<u>Wages & Benefits</u>			
<u>Wages (staffing level)</u>			
5111 Chief / Deputy Chief (2)	353,362	353,362 (2)	83%
5113 Battalion Chief (2)	225,361	224,280 (2)	79%
5114 Prevention(2)	207,881	206,267 (2)	79%
5121 Captains (9)	844,810	830,102 (9)	78%
5122 Lieutenants (6)	471,207	463,822 (6)	75%
5123 Firefighter (12)	763,117	740,641 (12)	76%
5131 Suppl/Seasonal/Apprentic FF	-	137,631	100%
5132 PCF Program	600	3,815	99%
5141 Clerical(3)	226,807	226,555 (3)	82%
5145 Fire Mechanic (2)	125,510	124,363 (1.5)	75%
5151 Overtime	402,730	412,142	69%
5153 Additional Overtime Staffing	18,708	18,292	42%
5161 Strike Team	-	-	0%
5165 Strike Team Backfill	-	-	0%
5171 Holiday Stipend	75,196	73,707	85%
5173 Vacation Sell Back	96,751	81,424	63%
5185 Directors	4,500	4,500	77%
Subtotal	3,816,540	3,900,903 (37.5)	78%
<u>Taxes</u>			
5511 Medicare: Employer Tax	55,758	56,878	73%
5512 FICA: Employer Tax	316	516	87%
5521 SUI: Employer Tax	5,693	9,108	56%
Subtotal	61,767	66,502	71%
<u>Benefits</u>			
5711 CalPERS	1,021,801	913,074	85%
5731 Health Insurance	772,464	772,464	74%
5735 Life Insurance	15,000	16,200	75%
5751 Workers Comp Insurance	201,929	188,898	100%
Subtotal	2,011,194	1,890,636	82%
Wages & Benefits Total	5,889,501	5,858,041	79%
% of Revenue	84.1%	86.1%	
<i>Includes seasonals</i>			

Classic
Safety 21.75%, Misc 15.45%
PEPRA
Safety 13.04%, Misc 7.73%
UAL \$369k

Budget Summary for:
~Operating Fund 722~

	FY 2020-21	2019-20	
	Preliminary	Amended	Through
	Budget	Budget	30-Apr
<u>Personnel Related</u>			
<u>Clothing/PPE</u>			
6011 Uniforms	13,005	11,835	27%
6021 Personal Protective Equipment	35,000	40,000	81%
6031 Safety & PPE (per MOU)	33,060	33,060	71%
Subtotal	81,065	84,895	70%
<u>Food / Meals</u>			
6111 Meals - Administration	300	350	23%
6113 Meals - Fire	500	1,500	0%
6114 Meals - Interns	41,096	10,560	100%
Subtotal	41,896	12,410	86%
<u>Training / Fitness</u>			
6211 Wellness	30,818	26,740	85%
6213 Fitness	3,770	4,400	83%
6221 Tuition/Licenses	20,500	20,000	65%
6232 Travel	8,500	8,500	47%
6241 Training Materials	2,000	2,000	28%
6246 Public Safety Training Center	1,000	1,000	119%
6251 Education Incentive Program	-	407	100%
6261 Mandatory Licenses	2,500	2,250	98%
6271 Admin Training	7,500	7,000	64%
Subtotal	76,588	72,297	72%
Personnel Related Total	199,549	169,602	72%

Budget Summary for:
~Operating Fund 722~

	FY 2020-21	2019-20	
	Preliminary	Amended	Through
	Budget	Budget	30-Apr
<u>Facility & Equipment</u>			
<u>Communication</u>			
6511 Telephones	20,280	18,000	76%
6521 Cellular Phones	9,060	8,550	82%
Subtotal	29,340	26,550	78%
<u>Station</u>			
6551 Supplies & Services	13,380	18,000	65%
Subtotal	13,380	18,000	65%
<u>Insurance</u>			
6611 Liability & Umbrella	15,052	13,824	104%
6621 Property	17,322	16,457	100%
Subtotal	32,374	30,281	102%
<u>Facility Maintenance</u>			
6681 Facility Maintenance & Imp	120,000	120,000	84%
Subtotal	120,000	120,000	84%
<u>Medical Supplies</u>			
6716 EMS Supplies	20,000	17,000	88%
Subtotal	20,000	17,000	88%
<u>Apparatus Equipment</u>			
6751 Hose	16,000	21,000	47%
6756 Ladder	1,500	1,150	0%
6761 Suppression Equip/Small Tools	7,500	10,000	40%
6766 Power Tools	6,800	6,800	98%
6771 Pumps	4,350	4,347	86%
6776 Mobile Communication	3,800	2,500	0%
6781 Technical Rescue Equipment	10,000	6,500	71%
6786 SCBA's	8,381	5,000	0%
6791 Small Tools	3,100	1,000	0%
6796 Drone	3,168	-	0%
Subtotal	64,599	58,297	58%

Budget Summary for:
~Operating Fund 722~

	FY 2020-21	2019-20	
	Preliminary Budget	Amended Budget	Through 30-Apr
<u>Utilities</u>			
6811 Alarm	1,360	2,120	65%
6821 Electricity / Gas (PGE)	41,143	44,515	74%
6831 Propane	13,136	13,230	81%
6841 Trash	3,600	3,837	75%
6851 Water / Sewer	8,549	8,224	83%
Subtotal	67,788	71,926	76%
<u>Capital Expenditures</u>			
6911 Station	-	18,000	100%
6921 Equipment	37,103	31,500	85%
6931 Vehicle	-	-	
6941 Admin	24,550	-	
6951 Other	-	-	
Subtotal	61,653	49,500	90%
Facility & Equipment Total	409,133	391,554	80%
<u>Vehicle Related</u>			
<u>Insurance</u>			
7001 Vehicle Insurance	8,557	8,481	90%
Subtotal	8,557	8,481	90%
<u>Maintenance</u>			
7048 All categories	105,820	106,200	79%
Subtotal	105,820	106,200	79%
<u>Fuel</u>			
7051 Fuel	67,253	67,598	76%
Subtotal	67,253	67,598	76%
Vehicle Related Total	181,630	182,279	78%

Budget Summary for:
~Operating Fund 722~

Gen & Admin

Office Expense

	FY 2020-21	2019-20	
	Preliminary	Amended	Through
	Budget	Budget	30-Apr
7502 Administration	5,200	7,200	53%
7506 Board	1,200	1,800	43%
7508 Computers	65,200	60,723	63%
7509 Copier	1,500	1,500	76%
7511 Memberships	15,125	15,000	68%
7516 Mileage Reimbursement	-	-	0%
7521 Postage & Delivery	1,800	2,040	52%
7531 Other	-	-	
Subtotal	90,025	88,263	63%

Professional Services

7551 Accounting	15,000	11,450	103%
7556 Computer	10,080	9,720	74%
7561 Consultants	8,000	33,495	71%
7563 Hiring	8,700	8,005	27%
7566 Legal	53,115	24,434	83%
7571 Medical Director	3,600	3,600	52%
Subtotal	98,495	90,704	74%

Negotiations

Publications

7591 Legal Notices	600	600	65%
7596 Marketing/Advertising	500	500	0%
Subtotal	1,100	1,100	36%

Special District

7611 Election	30,000	-	
7621 LAFCo Budget Share	6,745	6,458	100%
7631 Nevada County Fees	74,323	71,901	106%
7641 Other	-	-	
Subtotal	111,068	78,359	106%

Budget Summary for:
~Operating Fund 722~

	FY 2020-21	2019-20	
	Preliminary	Amended	Through
	Budget	Budget	30-Apr
<u>Prevention</u>			
7651 Code purchases	1,500	3,000	104%
7653 Investigation supplies	4,300	7,025	8%
7657 Inspection supplies	1,500	3,000	3%
7661 Professional Svcs/Plan checks	2,500	2,500	51%
7663 Public Education supplies	4,000	6,000	51%
7665 Subscriptions/Memberships	3,000	5,750	22%
7667 Training	5,000	5,000	85%
7669 Other	3,500	8,000	26%
Subtotal	25,300	40,275	39%
<u>JPA</u>			
7831 Dispatch Charges	150,000	100,000	75%
7841 JPA Expense Allocation	9,064	8,918	48%
Subtotal	159,064	108,918	73%
Gen & Admin Total	485,052	407,619	74%
Total Operating Expenditures	7,164,864	7,009,094	79%
	-	-	
Fund 722 Over / <under>	(160,862)	(205,312)	

Budget Summary for:
~Operating Fund 733~

	FY 20-21	2019-20	
	Preliminary	Amended	Through
	Budget	Budget	30-Apr
Revenues			
4160 Mitigation Fees	80,000	80,000	97%
4820 Interest	-	2,000	0%
Revenue Total	80,000	82,000	99%
Expenses			
6911 Structure & Improvements	27,085	54,170	50%
6921 Equipment	98,996	98,996	100%
7561 Consultants	-		
Expense Total	126,081	153,166	82%
Fund 733 Over / <under>	(46,081)	(71,166)	
Beginning Cash	47,990	0	
Fund 733 Over / <under>	(46,081)	0	
Ending Cash	1,909	0	

Detail

<u>Acct</u>	<u>Description</u>	<u>Amount</u>
6911	West America	27,085
6921	PNC Engine 86	98,996

Budget Summary for:
~Operating Fund 734~

	FY 2020-21	2019-20	
	Preliminary	Amended	Through
	Budget	Budget	30-Apr
<u>Revenues</u>			
4150 Special Tax 2012	991,257	962,226	95%
4820 Interest	1,897	1,355	105%
Revenue Total	993,154	963,581	95%
<u>Expenses</u>			
7631 Special District Fees	9,018	8,757	97%
Expense Total	9,018	8,757	97%
Fund 734 Over / <under>	984,137	954,824	
Beginning Cash	45,512		
Fund 734 Over / <under>	984,137		
Transfer Out	(984,649)		
Ending Cash	45,000		

Budget Summary for:
~Operating Fund 758~

	<u>FY 2020-21</u>	<u>2019-20</u>	
	<u>Preliminary</u>	<u>Amended</u>	<u>Through</u>
	<u>Budget</u>	<u>Budget</u>	<u>30-Apr</u>
Revenues			
4820 Interest		10,000	
4830 Equipment Rental		0	0%
4850 Sale of Surplus Property	40,000	0	0%
Revenue Total	40,000	10,000	21%
Expenses			
6911 Station	0	42,000	96%
6921 Equipment	25,000	89,600	92%
6931 Vehicles	59,819	180,686	17%
7561 Consultants	0	0	0%
Expense Total	84,819	312,286	49%
Fund 758 Over / <under>	(44,819)	(302,286)	
Beginning Cash	407,718		
Transfer in from 722	0		
Fund 758 Over / <under>	(44,819)		
Ending Cash	362,899		

Detail

<u>Acct</u>	<u>Amount</u>
6911 Station 86	0
6921 Misc	25,000
6931 Rescue Vehicle	59,819
	<u>84,819</u>

Budget Summary for:
~All Fund Summary~

	722 Operating	723 Contingency	733 AB1600	734 Spec Tax	758 Capital	Total
Beginning Balance	1,117,385	1,245,148	47,990	45,512	407,718	2,863,753
Receipts	6,019,866		80,000	993,154	40,000	7,133,020
Special Tax	984,137			(984,649)		(512)
Expenditures	(7,164,864)		(126,081)	(9,018)	(84,819)	(7,384,782)
Change for Fiscal Year	(160,862)	-	(46,081)	(512)	(44,819)	(252,274)
Transfers						
Contingency	(68,410)	68,410				-
Equipment Fund	(75,000)				75,000	-
Ending Balance	813,113	1,313,558	1,909	45,000	437,899	2,611,479

Nevada County Consolidated Fire District
Appropriation Limit
Fiscal Year 2020-21

	<u>FY 2020-21</u>
Per Capital Personal Income change over prior year	3.73%
Population change Nevada County, unincorporated	0.32%
Limit increase factor	104.06%

Calculation:	<u>FY 2020-21</u>	<u>FY 2019-20</u>	<u>Change</u>
FY 2018-19 Limit calculated	\$ 5,174,332		
Limit increase factor	1.0406		
Sub total	\$ 5,384,510	\$ 5,174,332	\$ 210,178

Prepared by: J. Van Groningen
20-May-20
appropriations limit 2020-21.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 2020-21 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
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Attachment B

**Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<u>County</u>	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
<u>City</u>	<u>2019-2020</u>	<u>1-1-19</u>	<u>1-1-20</u>	<u>1-1-2020</u>
Nevada				
Grass Valley	0.11	12,851	12,865	12,865
Nevada City	-0.63	3,160	3,140	3,140
Truckee	0.57	16,136	16,228	16,228
Unincorporated	0.32	65,593	65,804	65,881
County Total	0.30	97,740	98,037	98,114