

***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.

CONSENT CALENDAR

These items are considered to be routine and may be enacted by one motion by the Board of Directors. There will be no separate discussion of these items. If discussion is desired, any board or staff member or interested party may request that an item be removed from the Consent Calendar to be considered separately.

1. Acceptance of Minutes – March 25, 2026
2. Fund Balances, Check History Report and Credit Card History Report

COMMITTEE REPORTS

STANDING COMMITTEES

FINANCE/BUDGET: Hall, Slade-Troutman

PERSONNEL: Carrington, Nelson, Bennett

AD HOC COMMITTEES

BOARD POLICY AND PROCEDURES: Grueneberg

REORGANIZATION: Grueneberg, Dorland, Carrington

LOCAL AGENCY ASSIGNMENTS

NEVADA COUNTY FIRE AGENCY (JPA): Robitaille, Bennett

NEW BUSINESS

3. Discussion and Possible Action, Grand Jury Report Published April 2026. Fire Chief Robitaille
4. Correspondence:
 - A. Thank you letter to Fire Marshal Mason.
 - B. Thank you letter to Chief Robitaille. President Grueneberg

CHIEFS MONTHLY REPORT

***BOARD DISCUSSION**

ADJOURNMENT

Board Meeting Schedule

All Regular Board Meetings will take place on the fourth Wednesday 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 Regular Meeting Agenda was posted 72 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 triciabush@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.

DRAFT
Nevada County Consolidated Fire District

640 Coyote Street
Nevada City, CA 95959
(530) 265-4431
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BOARD OF DIRECTORS MINUTES March 25, 2026

Regular Meeting held at
11329 McCourtney Road, Grass Valley, CA 95949

NCCFD DIRECTORS

Present: Grueneberg (President), Bennett, Carrington, Slade-Troutman, Nelson, Hall

STAFF:

Present: Fire Chief Robitaille, Fire Marshal Mason, Administrative Services Manager Long,

STANDING ORDERS:

President Grueneberg called the meeting to order at 11:00 am and took roll call, noting all Directors but Director Dorland were present. He led in the pledge of allegiance.

***PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA**

Per CA Government Code 54954.3

No public comment.

CONSENT CALENDAR

1. Acceptance of Minutes – February 25, 2026
2. Fund Balances, Check History Report and Credit Card History Report

Director Carrington motioned to accept the consent calendar as presented. Director Nelson seconded.

MOTION passed unanimously with all Directors but Director Dorland present.

COMMITTEE REPORTS

STANDING COMMITTEES

FINANCE/BUDGET: Hall, Slade-Troutman

PERSONNEL: Carrington, Bennett, Nelson

AD HOC COMMITTEES

BOARD POLICY AND PROCEDURES: Grueneberg

REORGANIZATION: Carrington, Dorland, Grueneberg

LOCAL AGENCY ASSIGNMENTS

NEVADA COUNTY FIRE AGENCY (JPA): Bennett, Robitaille

Finance – No report

Personnel – No report

Board Policy & Procedures – No report

JPA – Chief Robitaille reported they are navigating how to dissolve, Terry McMahan is the point person, and they are exploring options.

Reorganization – No report

NEW BUSINESS

- 3. **Discussion and Possible Action, Resolution R26-06, Fund Transfer from 6758 to 6722 in the Amount of \$7,427.08** Administrative Services Manager Long indicated this resolution is needed as expenses for capital purchases (purchases made on strike teams) were expended from Fund 6722 (Operating Fund) and should have been expended from 6758 (Capital Fund) in the amount of \$7,427.08. Director Nelson motioned to approve Resolution R26-06, Fund Transfer from 6758 to 6722 in the Amount of \$7,427.08. Director Carrington seconded. **MOTION** passed unanimously following a roll call vote, with all Directors but Director Dorland present.

- 4. **Discussion and Possible Action, Nominations for LAFCO’s Special District Regular Member.** Chief Robitaille advised there is a vacancy on LAFCO’s Special District Board. Each district can nominate one person, and it is not required to submit a nomination. Districts must provide a resume and short written statement describing their qualifications and contact information by March 27, 2026. LAFCO will then prepare a ballot listing eligible nominations that will be emailed on April 1, 2026. The board was asked if they would like to make any nominations. Director Slade-Troutman nominated Director Nelson for the LAFCO Special District Regular Member vacancy. Director Bennett seconded. **MOTION** passed unanimously following a roll call vote, with all Directors but Director Dorland present.

CHIEFS MONTHLY REPORT

Fire Chief Robitaille briefed the board on major updates and meetings including his meeting with Evan from NC OES and with GV regarding Shop Site Planning. Chief Robitaille attended the NCC/OHF Ad Hoc Meeting, BOS Winter Recap, FDAC Monthly Meeting, NCLEFC Meeting, Red Light Ball, Haacks Retirement, OHF Staff Meeting, as well as the COAD Meeting. He also met with DGS for Station 91 redesign, CPF Discussion and attended the Homeland Security Grant Meeting. He briefed the Board on a status update with LAFCO, stating he met with Bud and has been getting weekly updates. He has been integrating into his new role and working with the Penn Valley/RR merger. On 4/9, they were going to do a public notice and send out mailers but the mailers were held due to a misinterpretation of a certain term that needed clarification. Chief Robitaille advised we will be on the May meeting and will hold a protest period for 21 days after. He highlighted monthly stats with 274 incidents and an 11:17 average response time. Fire Marshal Mason did 2 plan reviews and 15 inspections. He briefed the board on his meetings by attending the CAUSSS Meeting where the discussion was on rage-baiting. He met with Dan Collins with CALFIRE and buyers on Madrone Springs Road. He met with property owners on Ponderosa Pines MHP, Nugget Street and Nishinam Gulch Road to discuss ongoing projects. He met with a property owner of the Four Seasons Trail regarding Know Box, real estate agents on Smith Road regarding fire safety regulations and the developer for the Kenney Ranch Development. He attended CCAI in San Luis Obispo.

BOARD DISCUSSION

Chief Robitaille advised he wanted to memorialize the significance of Ophir Hill and was open to ideas. Director Nelson asked if we would be prepositioning with the rainfall next week, but the Chief advised we did not qualify.

ADJOURNMENT

President Grueneberg adjourned the meeting at 11:34am.

Attest:

Approved by:

Tricia Bush
Board Secretary

Keith Grueneberg
President of the Board

**Nevada County Consolidated Fire District
Fund Recap & Cash Balances
March 2026**

	Fund					Total
	722 Operating	723 Contingency	733 AB1600	734 Special Tax	758 Capital	
Beginning Cash ¹	1,644,620	1,038,736	386,655	45,087	223,764	3,338,862
Revenues	29,298		5,735	-	17,978	53,011
Expenditures	(527,637)		-	-	(1,204)	(528,841)
Other Inc/Expense	(6)			-	-	(6)
Other Activity ²	(17)		(10)			(26)
Ending Cash ¹	1,146,258	1,038,736	392,381	45,087	240,538	2,863,000

¹ Includes Well Fargo

² Reconciling items, prior period adjustments

Nevada County Consolidated Fire District Operating Fund 722 March 2026

	Mar 26	Jul '25 - Mar 26	Budget	% of Budget
Revenues				
4000 · Taxes & Assessments				
4010 · Current Secured	0	2,272,041	4,121,889	55%
4020 · Current Unsecured	370	58,639	63,819	92%
4030 · Prior Unsecured	69	226	765	30%
4040 · Supplemental Secured	12,774	42,308	92,139	46%
4050 · Supplemental Unsecured	211	1,423	2,217	64%
4060 · Supplemental Prior Unsecured	39	2,086	500	417%
4110 · Benefit Assessment	0	1,357,893	2,468,715	55%
4150 · Special Tax of 2012	0	0	1,076,246	0%
4151 · Special Tax 2012 (transfer in)	0	577,771		
4230 · State Homeowners	0	11,842	24,058	49%
4240 · State Public Safety Prop 172	0	247,334	466,412	53%
4290 · Other	0	171		
Total 4000 · Taxes & Assessments	13,463	4,571,734	8,316,760	55%
4500 · Reimbursements				
4510 · Strike Team	41,053	478,231	150,000	220%
4520 · Strike Team Prior Year	0	620,313		
4522 · Strike Team Cost Offset	(31,419)	(768,163)		
4540 · Vehicle Repair	0	12,015	12,000	100%
4550 · Cost Recovery	3,560	18,452	25,000	74%
4690 · Other Reimbursements	45	2,423	13,135	18%
Total 4500 · Reimbursements	13,239	363,271	200,135	182%
4800 · Other Revenue				
4810 · Inspections & Permits	1,710	11,014	14,825	74%
4812 · Plan Reviews	27	8,450	12,000	70%
4820 · Interest & Finance Charges	117	20,595	60,000	34%
4830 · Rentals	100	2,350	4,150	57%
4840 · Other Current Services	642	2,712	5,000	54%
4850 · Sale Surplus Equipment	0	1		
Total 4800 · Other Revenue	2,596	45,122	95,975	47%
Total Revenues	29,298	4,980,127	8,612,870	58%

Nevada County Consolidated Fire District Operating Fund 722 March 2026

Expense	Mar 26	Jul '25 - Mar 26	Budget	% of Budget
5000 · Wages & Benefits				
5100 · Wages				
5111 · Chief / Div. Chief (2)	16,756	151,115	219,863	69%
5113 · Battalion Chief (3)	32,405	285,297	394,502	72%
5114 · Fire Marshal / FPO II (2)	13,005	186,245	220,403	85%
5114.1 · Prevention OT	0	4,164	6,781	61%
5121 · Captains (10)	91,503	759,090	1,079,351	70%
5122 · Lieutenants (5)	22,548	310,290	416,747	74%
5123 · Firefighter (15)	31,080	564,694	876,223	64%
5131 · Supplemental / Seasonal FF	0	8,871	61,621	14%
5132 · PCF / Reserve FF	0	3,532	6,600	54%
5141 · Clerical (2.75)	17,055	155,901	230,066	68%
5141.1 · Clerical OT	16	122	2,845	4%
5145 · Fire Mechanic (2)	13,596	123,277	174,327	71%
5145.1 · Fleet & Facilities OT	0	0	2,979	0%
5151 · Overtime	34,715	434,826	474,669	92%
5152 · HRT Training & Deployment OT	0	2,187	13,860	16%
5153 · Additional Overtime Staffing	1,149	3,467	10,000	35%
5161 · Strike Team	53,123	391,781		
5165 · Strike Team Backfill	9,868	121,522		
5166 · Strike Team Incentive	0	34,556		
5166.1 · ST Incentive Non-Reim (RROP)	0	9,897		
5167 · Strike Team Revenue Offset	(30,970)	(757,184)		
5168 · Uniform Allowance	484	31,174	33,820	92%
5171 · Holiday Stipend	8,900	89,802	90,193	100%
5173 · Vacation / CTO Buy Back	5,673	50,486	74,320	68%
5185 · Directors	150	1,650	6,300	26%
5199 · Retro Earnings	0	41,175		
Total 5100 · Wages	321,056	3,007,937	4,395,470	68%
5500 · Payroll Taxes				
5511 · Medicare Employer Tax	5,359	53,487	66,213	81%
5512 · Soc Security Employer Tax	9	494	2,041	24%
5521 · SUI Employer Tax	54	5,772	6,559	88%
5526 · Strike Team Revenue Offset	(449)	(10,979)		
Total 5500 · Payroll Taxes	4,973	48,774	74,813	65%
5700 · Benefits				
5711 · Pension	54,227	1,273,366	1,473,719	86%
5731 · Health Insurance	46,205	532,763	776,120	69%
5732 · Health Reimbursement	500	6,610	9,960	66%
5735 · Life Insurance	671	9,738	11,925	82%
5751 · Workers Comp Insurance	0	418,514	419,490	100%
Total 5700 · Benefits	101,603	2,240,991	2,691,214	83%
Total 5000 · Wages & Benefits	427,632	5,297,702	7,161,497	74%

Nevada County Consolidated Fire District Operating Fund 722 March 2026

	Mar 26	Jul '25 - Mar 26	Budget	% of Budget
6000 · Personnel Related				
6010 · Clothing / PPE				
6011 · Uniforms	0	10,323	20,905	49%
6021 · Personal Protective Equip	13,826	40,477	64,788	62%
6031 · Safety & PPE (per MOU)	(484)	0		0%
Total 6010 · Clothing / PPE	13,342	50,800	85,693	59%
6100 · Food / Meals				
6111 · Meals - Administration	0	901	3,750	24%
6113 · Meals - Fire	(208)	122	250	49%
Total 6100 · Food / Meals	(208)	1,023	4,000	26%
6200 · Training / Fitness				
6211 · Wellness Program	26,450	26,775	35,675	75%
6213 · Fitness Program	0	5,350	13,000	41%
6221 · Tuition- Safety Personnel	1,845	15,585	30,000	52%
6221.1 · Safety Personnel Travel & Meals	0	1,615	8,000	20%
6222 · Chief/Ops Div Chief Training	495	495	2,000	25%
6222.1 · Chief Training Travel & Meals	201	453	500	91%
6223 · Fleet & Facilities Training	0	2,250	2,500	90%
6223.1 · F&F Training Travel & Meals	0	0	1,000	0%
6241 · Training Materials	33	342	1,000	34%
6246 · Public Safety Training Center	0	0	500	0%
6261 · Licenses & Certificates	86	1,033	2,000	52%
6271 · Training - Administration	0	147	2,000	7%
Total 6200 · Training / Fitness	29,110	54,045	98,175	55%
Total 6000 · Personnel Related	42,244	105,868	187,868	56%
6500 · Facility & Equipment Related				
6510 · Communications				
6511 · Telephones	2,160	21,176	33,836	63%
6521 · Mobile Phones	785	7,418	15,900	47%
Total 6510 · Communications	2,945	28,594	49,736	57%
6550 · Station				
6551 · Supplies & Services - Stations	823	13,105	20,000	66%
Total 6550 · Station	823	13,105	20,000	66%
6610 · Insurance				
6611 · Liability & Umbrella	0	106,518	166,387	64%
Total 6610 · Insurance	0	106,518	166,387	64%
6650 · Maintenance				
6681 · Facility Maint & Improvements	4,974	73,726	83,000	89%
Total 6650 · Maintenance	4,974	73,726	83,000	89%
6700 · Medical Supplies				
6716 · EMS Supplies	283	7,006	14,500	48%
Total 6700 · Medical Supplies	283	7,006	14,500	48%

Nevada County Consolidated Fire District Operating Fund 722 March 2026

	Mar 26	Jul '25 - Mar 26	Budget	% of Budget
6750 · Apparatus Equipment				
6751 · Hose	0	461	17,060	3%
6756 · Ladders	0	0	3,500	0%
6761 · Suppression Equip/Small Tools	0	2,271	5,230	43%
6766 · Power Tools & Equipment	0	1,694	3,999	42%
6767 · Battery Tools & Equipment	0	699	7,450	9%
6776 · Mobile Communications	8,557	26,002	36,050	72%
6781 · Technical Rescue Equip	0	8,447	10,000	84%
6782 · Swift Water Rescue	299	786	4,400	18%
6783 · Urban Search and Rescue	147	3,158	4,400	72%
6786 · SCBA Repair & Maintenance	2,528	2,528	7,594	33%
6796 · Drone	0	0	2,800	0%
6798 · Utility Terrain Vehicle	(804)	(804)		100%
Total 6750 · Apparatus Equipment	10,727	45,242	102,483	44%
6800 · Utilities				
6811 · Alarm	0	1,545	2,020	76%
6821 · Electricity / Gas	5,584	53,565	77,022	70%
6831 · Propane	(2,824)	694	11,502	6%
6841 · Trash	301	6,091	8,088	75%
6851 · Water / Sewer	778	4,784	7,335	65%
Total 6800 · Utilities	3,839	66,679	105,967	63%
6900 · Capital Expenditures				
6911 · Stations	2,881	2,881		
6931 · Vehicles	0	0	6,500	0%
6941 · Admin Office Equipm & Computers	0	8,361	22,215	38%
Total 6900 · Capital Expenditures	2,881	11,242	28,715	39%
Total 6500 · Facility & Equipment Related	26,472	352,112	570,788	62%
7000 · Vehicle Related				
7001 · Insurance		18,463	28,542	65%
7010 · Maintenance				
7011 · Accessories	189	3,874		
7012 · Maintenance Decals/UTV/Etc.	0	1,132		
7013 · 55 Gallon Drum of Foam	0	0		
7016 · Batteries	295	667		
7021 · Body	371	5,846		
7026 · Brakes	641	5,294		
7031 · Drive Train	1,030	13,917		
7036 · Pumps	0	1,611		
7041 · Tires	2,396	13,687		
7046 · Tools & Shop Related	335	5,282		
7048 · All Categories for Budget	0	0	117,200	
7049 · Outside Agency Vehicle Maint	(46)	(2,340)		
Total 7010 · Maintenance	5,211	48,970	117,200	42%

Nevada County Consolidated Fire District Operating Fund 722 March 2026

	Mar 26	Jul '25 - Mar 26	Budget	% of Budget
7050 · Fuel				
7051 · Fuel	5,756	54,164	79,354	68%
Total 7050 · Fuel	5,756	54,164	79,354	68%
Total 7000 · Vehicle Related	10,967	121,597	225,096	54%
7500 · General & Admin Related				
7501 · Office Expense				
7502 · Administration	58	3,919	4,000	98%
7503 · Badge Pinning/Award Ceremonies	0	0	1,000	0%
7506 · Board	44	19	1,000	2%
7508 · Computer & Software Expense	6,256	78,171	121,435	64%
7509 · Copier Expense	139	632	1,567	40%
7511 · Memberships	0	11,535	17,270	67%
7516 · Mileage Reimbursements	0	0	250	0%
7521 · Postage & Delivery	322	933	1,457	64%
Total 7501 · Office Expense	6,819	95,209	147,979	64%
7550 · Professional Services				
7551 · Accounting	0	21,602	24,400	89%
7556 · Computer & IT Support	2,211	11,890	20,000	59%
7561 · Consultants	2,324	26,939	88,000	31%
7563 · Hiring Expense	1,982	4,843	7,545	64%
7566 · Legal Expense	5,707	64,436	75,330	86%
7572 · Independent Medical Examiner	0	1,600	20,000	8%
7575 · Re-Organization/Consolidation	(563)	7,230		
Total 7550 · Professional Services	11,661	138,540	235,275	59%
7590 · Publications				
7591 · Legal Notices	0	97	500	19%
7596 · Marketing / Advertising	0	0	500	0%
Total 7590 · Publications	0	97	1,000	10%
7600 · Special District				
7621 · LAFCo	0	11,941	12,000	100%
7631 · Nevada County Fees	0	89,619	92,214	97%
Total 7600 · Special District	0	101,560	104,214	97%
7650 · Prevention				
7651 · Code Purchases		2,911	4,000	73%
7653 · Investigation Supplies	61	2,739	8,300	33%
7657 · Inspection Supplies	163	2,294	3,990	57%
7661 · Prof Svcs / Plan Checks				
7661.1 · Archiving/Destruction			6,000	
7661 · Prof Svcs / Plan Checks - Other	135	844	1,000	84%
Total 7661 · Prof Svcs / Plan Checks	135	844	7,000	12%
7663 · Public Education Supplies	77	5,569	7,500	74%
7665 · Subscriptions / Memberships	138	700	1,500	47%

**Nevada County Consolidated Fire District
Operating Fund 722
March 2026**

	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>% of Budget</u>
7667 · Training	769	2,375	6,000	40%
7669 · Other Prevention / Law Enforce			3,900	
Total 7650 · Prevention	1,343	17,432	42,190	41%
7800 · JPA				
7831 · Dispatch Charges		28,265	152,250	19%
7841 · Dues / Administration		8,411	16,836	50%
Total 7800 · JPA		36,676	169,086	22%
Total 7500 · General & Admin Related	19,823	389,514	699,744	56%
8500 · S/T Non Labor Expenses- Reimb.				
8500.1 · S/T Non Labor Expenses-Non Reim		10,675		
8500 · S/T Non Labor Expenses- Reimb. - Other	499	(2,390)	18,480	(13%)
Total 8500 · S/T Non Labor Expenses- Reimb.	499	8,285	18,480	45%
Total Expense	527,637	6,275,078	8,863,473	71%
Fund Over/Under>	(498,339)	(1,294,951)	(250,603)	517%
Other Income				
9001 · Grant Revenue				
9001.12 · Forest Reserve Title III	0	0	34,300	0%
9001.13 · OTS Grant - EM25024	0	0	7,110	0%
Total 9001 · Grant Revenue	0	0	41,410	0%
Total Other Income	0	0	41,410	0%
Other Expense				
8902 · Penalties	6	251		
9101 · Grant Expense				
9101.12 · Forest Reserve Title III	0	2,500	34,300	7%
9101.14 · VFA 7GF24068	0	0	7,110	0%
Total 9101 · Grant Expense	0	2,500	41,410	6%
Total Other Expense	6	2,751	41,410	7%
Net Other	(6)	(2,751)		
Net Fund Activity	(498,345)	(1,297,702)	(250,603)	

Nevada County Consolidated Fire District
Check History Report
March 2026

Date	Num	Name	Account	Paid Amount
03/02/2026	10002147	AT&T CALNET 3	6511 · Telephones	\$ 31.87
03/02/2026	10002172	B&C ACE HOME & GARDEN CENTER	6681 · Facility Maint & Improvements	\$ 37.00
03/02/2026	10002170	BLUE SHIELD OF CALIFORNIA	5731 · Health Insurance	\$ 28,635.81
03/02/2026	10002178	ENGINEERED FIRE SYSTEMS, INC.	7661 · Prevention: Prof Svcs / Plan Checks	\$ 135.00
03/02/2026	10002183	GOLDEN STATE EMERGENCY VEHICLE	7031 · Vehicle Mtc.: Drive Train	\$ 516.11
03/02/2026	10002189	LIEBERT CASSIDY WHITMORE	7566 · Legal Expense	\$ 291.00
03/02/2026	10002197	NETWORK DESIGN ASSOCIATES	7508 · Computer & Software Expense	\$ 100.00
03/02/2026	10002153	NID	6851 · Utilities: Water / Sewer	\$ 104.95
03/02/2026	10002154	PURCHASE POWER	7521 · Postage & Delivery	\$ 174.00
			8902 · Penalties	\$ 2.67
03/02/2026	10002155	ROBINSON ENTERPRISES, INC.	7051 · Fuel	\$ 1,027.70
03/02/2026	10002222	STANDARD INSURANCE COMPANY	2273 · LTD [Safety] Payable	\$ 870.00
03/02/2026	10002156	SUBURBAN PROPANE	6831 · Utilities: Propane	\$ 7.00
03/02/2026	10002196	NETWORK DESIGN ASSOCIATES	7556 · Computer & IT Support	\$ 36.25
03/02/2026	10002152	NID	6851 · Utilities: Water / Sewer	\$ 43.33
03/02/2026	10002199	NETWORK DESIGN ASSOCIATES	7556 · Computer & IT Support	\$ 688.75
03/02/2026	10002198	NETWORK DESIGN ASSOCIATES	7508 · Computer & Software Expense	\$ 143.00
03/03/2026	EFT-0004739	1582 Medical Corporation	6211 · Wellness Program	\$ 25,675.00
03/03/2026	EFT-0004736	A TO Z SUPPLY	6681 · Facility Maint & Improvements	\$ 11.81
03/03/2026	EFT-0004667	AFLAC	2271 · AFLAC Payable	\$ 572.30
03/03/2026	EFT-0004731	BEST BEST & KRIEGER	7566 · Legal Expense	\$ 4,349.00
03/03/2026	EFT-0004730	BUCKMASTER OFFICE SOLUTIONS	7509 · Copier Expense	\$ 54.90
03/03/2026	EFT-0004734	BURTON'S FIRE APPARATUS	7011 · Vehicle Mtc.: Accessories	\$ 269.72
03/03/2026	EFT-0004665	Fire Risk Management Services	5735 · Life Insurance	\$ 1,081.55
03/03/2026	EFT-0004733	HILLS FLAT LUMBER COMPANY	6551 · Supplies & Services - Stations	\$ 141.53
03/03/2026	EFT-0004664	KAISER FOUNDATION HEALTH PLAN	5731 · Health Insurance	\$ 20,639.22
03/03/2026	EFT-0004669	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$ 75.00
03/03/2026	EFT-0004668	Regional Government Services	7561 · Office Expenses- Consultants	\$ 1,093.00
03/03/2026	EFT-0004666	RIVERVIEW INTERNATIONAL TRUCKS	7031 · Vehicle Mtc.: Drive Train	\$ 93.19
03/03/2026	EFT-0004663	SPECIAL DIST RISK MGMT AUTH.	5731 · Health Insurance	\$ 4,557.61
03/03/2026	EFT-0004693	THE UNION (Gold Hill Media)	7563 · Hiring Expense	\$ 176.00
03/03/2026	EFT-0004732	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$ 56.70
03/05/2026	10002286	CalPERS 457 Plan (Def. Comp)	2266 · Deferred Compensation Payable	\$ 2,462.49
03/05/2026	10002290	HSA BANK, DIV. OF WEBSTER BANK	2276 · HSA Payable	\$ 735.77
03/05/2026	EFT-0004907	NCCFD - EFTPS (Fed & State Taxes)	2201 · Federal Income Tax Payable	\$ 27,406.46
			2202 · FICA Payable (Medicare & SS)	\$ 6,308.24
			2211 · State Income Tax Payable	\$ 11,522.74
			2213 · SUI Payable	\$ 38.07
03/05/2026	EFT-0004905	NATIONWIDE RETIREMENT SOLUTION	2266 · Deferred Compensation Payable	\$ 7,662.97
03/05/2026	EFT-0004900	NEVADA COUNTY PROF FF ASSN	2251 · NCCFA Dues	\$ 1,520.00
03/05/2026	MAPRV030526	CalPERS (Retirement)	2261 · CalPERS Payable	\$ 16,029.37
			5711 · Pension	\$ 27,086.39
03/06/2026	GJE1008	Net Pay Pay Period Ending 2/28/26	1002 · NC Operating 722	\$ 152,649.72
03/09/2026	10002424	Auburn Tire	7041 · Vehicle Mtc.: Tires	\$ 1,953.89
03/09/2026	10002441	LIFE ASSIST INC.	6716 · EMS Supplies	\$ 283.16
03/09/2026	10002444	MEM ELECTRICAL INC	6681 · Facility Maint & Improvements	\$ 360.00
03/09/2026	10002455	PORAC	7665 · Prevention: Subscriptions / Memberships	\$ 171.00
03/09/2026	10002440	PORAC - LEGAL DEFENSE FUND	7665 · Prevention: Subscriptions / Memberships	\$ 210.00
03/09/2026	10002416	PURCHASE POWER	7521 · Postage & Delivery	\$ 135.67
			8902 · Penalties	\$ 3.32

**Nevada County Consolidated Fire District
Check History Report
March 2026**

03/09/2026	10002415	RIEBES AUTO PARTS	6681 · Facility Maint & Improvements	\$	180.04
			7011 · Vehicle Mtc.: Accessories	\$	94.74
			7016 · Vehicle Mtc.: Batteries	\$	331.18
			7021 · Vehicle Mtc.: Body	\$	0.87
			7031 · Vehicle Mtc.: Drive Train	\$	471.87
			7041 · Vehicle Mtc.: Tires	\$	415.21
			7051 · Fuel	\$	169.53
03/09/2026	10002417	ROBINSON ENTERPRISES, INC.	7051 · Fuel	\$	951.64
03/09/2026	10002445	MEM ELECTRICAL INC	6681 · Facility Maint & Improvements	\$	200.00
03/10/2026	EFT-0005377	BANNER COMMUNICATIONS	6776 · Mobile Communications	\$	59.88
03/10/2026	EFT-0005375	HILLS FLAT LUMBER COMPANY	6241 · Training Materials	\$	33.29
03/10/2026	EFT-0005374	HUNT & SONS, INC.	7051 · Fuel	\$	2,981.71
			8500 · S/T Non Labor Expenses- Reimb.	\$	310.68
03/10/2026	EFT-0005378	MUNICIPAL EMERGENCY SERVICES	6786 · SCBA Repair & Maintenance	\$	2,457.65
03/10/2026	EFT-0005384	Regional Government Services	7561 · Office Expenses- Consultants	\$	1,230.74
03/10/2026	EFT-0005382	Ross & Schwarz	7575 · Re-Organization/Consolidation	\$	993.75
03/10/2026	EFT-0005383	SAC ICE, LLC	6681 · Facility Maint & Improvements	\$	621.66
03/10/2026	EFT-0005379	SMITH, JAMES	5732 · Health Reimbursement	\$	500.00
03/10/2026	EFT-0005380	SAC ICE, LLC	6681 · Facility Maint & Improvements	\$	618.13
03/10/2026	EFT-0005381	SAC ICE, LLC	6681 · Facility Maint & Improvements	\$	621.66
03/10/2026	EFT-0005376	SAC ICE, LLC	6681 · Facility Maint & Improvements	\$	670.95
03/16/2026	10002750	CalCARD (US BANK)	2021 · US Bank Payable	\$	16,064.22
03/16/2026	10002782	ADVANTAGE GEAR, INC.	7506 · Board	\$	43.96
03/16/2026	10002806	B&C ACE HOME & GARDEN CENTER	6681 · Facility Maint & Improvements	\$	47.87
03/16/2026	10002743	NEVADA CITY, CITY OF	6851 · Utilities: Water / Sewer	\$	402.23
03/16/2026	10002813	DuPratt Ford	7049 · Vehicle Mtc.: Outside Agency Vehicle	\$	44.34
03/16/2026	10002814	DuPratt Ford	7049 · Vehicle Mtc.: Outside Agency Vehicle	\$	102.54
03/16/2026	10002815	ENGINEERED FIRE SYSTEMS, INC.	7661 · Prevention: Prof Svcs / Plan Checks	\$	270.00
03/16/2026	10002832	NETWORK DESIGN ASSOCIATES	7556 · Computer & IT Support	\$	471.25
03/16/2026	10002746	NID	6851 · Utilities: Water / Sewer	\$	31.23
03/16/2026	10002745	NID	6851 · Utilities: Water / Sewer	\$	50.74
03/16/2026	10002747	PACIFIC GAS & ELECTRIC CO.	6821 · Utilities: Electricity / Gas	\$	5,584.05
03/16/2026	10002749	SUBURBAN PROPANE	6831 · Utilities: Propane	\$	746.98
03/17/2026	EFT-0005658	Day Wireless Systems	6776 · Mobile Communications	\$	2,077.26
03/17/2026	EFT-0005661	ECONOMY PEST CONTROL	6681 · Facility Maint & Improvements	\$	117.00
03/17/2026	EFT-0005660	ECONOMY PEST CONTROL	6681 · Facility Maint & Improvements	\$	117.00
03/17/2026	EFT-0005657	EVERGUARD SYSTEMS	6681 · Facility Maint & Improvements	\$	738.98
03/17/2026	EFT-0005674	Leavitt Communications, LLC	6776 · Mobile Communications	\$	2,786.73
03/17/2026	EFT-0005693	Leavitt Communications, LLC	6776 · Mobile Communications	\$	2,781.73
03/17/2026	EFT-0005673	L.N. CURTIS & SONS	6021 · Personal Protective Equip	\$	9,217.36
03/17/2026	EFT-0005672	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$	75.00
03/17/2026	EFT-0005671	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$	56.70
03/17/2026	EFT-0005669	Reliable Auto Glass Company	7021 · Vehicle Mtc.: Body	\$	369.97
03/19/2026	10002866	CalPERS 457 Plan (Def. Comp)	2266 · Deferred Compensation Payable	\$	2,443.03
03/19/2026	10002870	HSA BANK, DIV. OF WEBSTER BANK	2276 · HSA Payable	\$	735.77
03/19/2026	MAPRV031926	CalPERS (Retirement)	2261 · CalPERS Payable	\$	16,162.59
			5711 · Pension	\$	27,140.76
03/20/2026	GJE1009	Net Pay Pay Period Ending 3/14/26	1002 · NC Operating 722	\$	108,393.05

**Nevada County Consolidated Fire District
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March 2026**

03/20/2026	EFT-0005970	NCCFD - EFTPS (Fed & State Taxes)	2201 · Federal Income Tax Payable	\$	15,563.45
			2202 · FICA Payable (Medicare & SS)	\$	4,430.08
			2211 · State Income Tax Payable	\$	6,396.61
			2213 · SUI Payable	\$	15.73
03/20/2026	EFT-0005965	NEVADA COUNTY PROF FF ASSN	2251 · NCCFA Dues	\$	1,520.00
03/20/2026	EFT-0005969	NATIONWIDE RETIREMENT SOLUTION	2266 · Deferred Compensation Payable	\$	7,331.59
03/23/2026	10003081	AIR EXCHANGE	6681 · Facility Maint & Improvements	\$	439.28
03/23/2026	10003068	AT&T CALNET 3	6511 · Telephones	\$	459.49
03/23/2026	10003100	DuPratt Ford	6776 · Mobile Communications	\$	32.75
03/23/2026	10003101	FPSI	7563 · Hiring Expense	\$	1,806.00
03/23/2026	10003114	NETWORK DESIGN ASSOCIATES	7556 · Computer & IT Support	\$	326.25
03/23/2026	10003075	NID	6851 · Utilities: Water / Sewer	\$	101.82
03/23/2026	10003074	NID	6851 · Utilities: Water / Sewer	\$	43.33
03/23/2026	10003076	ROBINSON ENTERPRISES, INC.	7051 · Fuel	\$	935.47
03/23/2026	10003073	UKG/Kronos	7508 · Computer & Software Expense	\$	4,200.00
03/23/2026	10003077	WASTE MANAGEMENT OF NEV. CO.	6841 · Utilities: Trash	\$	251.15
03/23/2026	10003078	WASTE MANAGEMENT OF NEV. CO.	6841 · Utilities: Trash	\$	50.23
03/24/2026	EFT-0006028	BUCKMASTER OFFICE SOLUTIONS	7509 · Copier Expense	\$	83.83
03/24/2026	EFT-0006027	ECONOMY PEST CONTROL	6681 · Facility Maint & Improvements	\$	117.00
03/24/2026	EFT0006026	ECONOMY PEST CONTROL	6681 · Facility Maint & Improvements	\$	158.00
03/24/2026	EFT-0006014	L.N. CURTIS & SONS	6021 · Personal Protective Equip	\$	1,757.24
03/24/2026	EFT-0006017	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$	75.00
03/24/2026	EFT-0006013	L.N. CURTIS & SONS	6021 · Personal Protective Equip	\$	2,851.44
03/24/2026	EFT-0006012	RIVERVIEW INTERNATIONAL TRUCKS	7026 · Vehicle Mtc.: Brakes	\$	604.58
03/30/2026	10003339	AT&T CALNET 3	6511 · Telephones	\$	31.91
03/30/2026	EFT-0006338	1582 Medical Corporation	6211 · Wellness Program	\$	775.00
03/30/2026	10003344	Auburn Tire	7041 · Vehicle Mtc.: Tires	\$	1,720.68
03/30/2026	EFT-0006321	ECONOMY PEST CONTROL	6681 · Facility Maint & Improvements	\$	117.00
03/30/2026	10003355	LIEBERT CASSIDY WHITMORE	7566 · Legal Expense	\$	1,067.00
03/30/2026	EFT-0006336	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	\$	56.70
03/30/2026	10003364	NETWORK DESIGN ASSOCIATES	7508 · Computer & Software Expense	\$	143.00
03/30/2026	EFT-0006335	RIVERVIEW INTERNATIONAL TRUCKS	7031 · Vehicle Mtc.: Drive Train	\$	112.15
03/30/2026	EFT-0006334	WALKER'S OFFICE SUPPLY	7502 · Administration	\$	34.11
			6551 · Supplies & Services - Stations	\$	17.05
03/30/2026	10003343	Auburn Tire	7041 · Vehicle Mtc.: Tires	\$	2,299.39
03/30/2026	10003365	NETWORK DESIGN ASSOCIATES	7556 · Computer & IT Support	\$	688.75
Total: 1002 · NC Operating 722				\$	615,830.81

1008-UT · Capital Expenditures- Utility

03/16/2026	10002750	CalCARD (US BANK)	2021 · US Bank Payable	\$	927.20
				\$	927.20

1008-3 · Capital Expenditures- Facility

03/16/2026	10002750	CalCARD (US BANK)	2021 · US Bank Payable	\$	159.80
				\$	159.80

Nevada County Consolidated Fire District
Check History Report
March 2026

<i>1008-BR · Capital Expenditures- Brush</i>					
03/16/2026	10002750	CalCARD (US BANK)	2021 · US Bank Payable	\$	218.91
				\$	218.91
				<hr/>	
				Total 1008 · NC 758 Capital Expenditures:	\$ 1,305.91
<hr/>					

Nevada County Consolidated Fire District
AB 1600 Mitigation Fund 733
March 2026

	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4000 · Taxes & Assessments				
4160 · AB 1600 Mitigation Fees	5,735	59,720	75,000	80%
Total 4000 · Taxes & Assessments	<u>5,735</u>	<u>59,720</u>	<u>75,000</u>	<u>80%</u>
4800 · Other Revenue				
4820 · Interest & Finance Charges	0	5,331	1,500	355%
Total 4800 · Other Revenue	<u>0</u>	<u>5,331</u>	<u>1,500</u>	<u>355%</u>
Total Revenues	<u>5,735</u>	<u>65,051</u>	<u>76,500</u>	<u>85%</u>
Expense				
6500 · Facility & Equipment Related				
6900 · Capital Expenditures				
6921 · Apparatus & Equipment	0	0	35,000	0%
Total 6900 · Capital Expenditures	<u>0</u>	<u>0</u>	<u>35,000</u>	<u>0%</u>
Total 6500 · Facility & Equipment Related	<u>0</u>	<u>0</u>	<u>35,000</u>	<u>0%</u>
Total Expense	<u>0</u>	<u>0</u>	<u>35,000</u>	<u>0%</u>
Fund Over/<Under>	<u>5,735</u>	<u>65,051</u>	<u>41,500</u>	<u>157%</u>
Net Fund Activity	<u><u>5,735</u></u>	<u><u>65,051</u></u>	<u><u>41,500</u></u>	<u><u>157%</u></u>

Nevada County Consolidated Fire District Special Tax Fund 734

March 2026

	Mar 26	Jul '25 - Mar 26	Budget	% of Budget
Revenues				
4000 · Taxes & Assessments				
4150 · Special Tax of 2012	0	618,664	1,124,685	55%
Total 4000 · Taxes & Assessments	0	618,664	1,124,685	55%
4800 · Other Revenue				
4820 · Interest & Finance Charges	0	1,162	3,200	36%
Total 4800 · Other Revenue	0	1,162	3,200	36%
Total Revenues	0	619,826	1,127,885	55%
Expense				
7500 · General & Admin Related				
7550 · Professional Services				
7561 · Consultants	0	0	40,000	0%
Total 7550 · Professional Services	0	0	40,000	0%
7600 · Special District				
7631 · Nevada County Fees	0	8,217	8,500	97%
Total 7600 · Special District	0	8,217	8,500	97%
Total 7500 · General & Admin Related	0	8,217	48,500	17%
Total Expense	0	8,217	48,500	17%
Fund Over/<Under>	0	611,609	1,079,385	57%
Other Income/Expense				
Other Expense				
8700 · Transfers Out				
8722 · Transfer to 722	0	577,771	0	
Total 8700 · Transfers Out	0	577,771	0	
Total Other Expense	0	577,771	0	
Net Other	0	(577,771)	0	
Net Fund Activity	0	33,838	1,079,385	3%

Nevada County Consolidated Fire District
Capital Fund 758
March 2026

	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4500 · Reimbursements				
4510 · Strike Team				
4510.BR · Strike Team Revenue- BR	7,524	33,197	30,000	111%
4510.UT · Strike Team Revenue- UT		15,120	25,000	60%
4510.WT · Strike Team Revenue- WT	7,107	23,691	40,000	59%
4510 · Strike Team - Other	3,347	51,775		
Total 4510 · Strike Team	<u>17,978</u>	<u>123,783</u>	<u>95,000</u>	<u>130%</u>
Total 4500 · Reimbursements	<u>17,978</u>	<u>123,783</u>	<u>95,000</u>	<u>130%</u>
4800 · Other Revenue				
4820 · Interest & Finance Charges	0	4,740	20,000	24%
4850 · Sale Surplus Equipment	0	33,430	35,000	96%
4870 · Other Revenue	0	100		
Total 4800 · Other Revenue	<u>0</u>	<u>38,270</u>	<u>55,000</u>	<u>70%</u>
Total Revenues	<u>17,978</u>	<u>162,053</u>	<u>150,000</u>	<u>108%</u>
Expense				
6500 · Facility & Equipment Related				
6650 · Maintenance				
6681 · Facility Maint & Improvements	0	19,753		
Total 6650 · Maintenance	<u>0</u>	<u>19,753</u>		
6800 · Utilities				
6841 · Trash	0	1,280		
Total 6800 · Utilities	<u>0</u>	<u>1,280</u>		
6900 · Capital Expenditures				
6911 · Stations	160	4,681	33,500	14%
6921 · Apparatus & Equipment	0	312,172	312,172	100%
Total 6900 · Capital Expenditures	<u>160</u>	<u>316,853</u>	<u>345,672</u>	<u>92%</u>
Total 6500 · Facility & Equipment Related	<u>160</u>	<u>337,886</u>	<u>345,672</u>	<u>98%</u>
7000 · Vehicle Related				
7010 · Maintenance				
7011 · Accessories	578	578		
Total 7010 · Maintenance	<u>578</u>	<u>578</u>		
Total 7000 · Vehicle Related	<u>578</u>	<u>578</u>		
7500 · General & Admin Related				
7590 · Publications				
7591 · Legal Notices	0	167		
Total 7590 · Publications	<u>0</u>	<u>167</u>		
Total 7500 · General & Admin Related	<u>0</u>	<u>167</u>		<u>100%</u>
8500 · S/T Non Labor Expenses- Reimb.				
8500.1 · S/T Non Labor Expenses-Non Reim	0	2,224		
8500 · S/T Non Labor Expenses- Reimb. - Other	466	466		

Nevada County Consolidated Fire District
Capital Fund 758
March 2026

	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>% of Budget</u>
Total 8500 · S/T Non Labor Expenses- Reimb.	466	2,690		
Total Expense	1,204	341,321	345,672	99%
Fund Over/<Under>	16,774	(179,268)	(195,672)	92%
Other Income/Expense				
Other Income				
9001 · Grant Revenue				
9001.13 · OTS Grant - EM25024	0	11,423		
Total 9001 · Grant Revenue	0	11,423		
Total Other Income	0	11,423		
Other Expense				
9101 · Grant Expense				
9101.10 · ARPA OVSF2- St.82 Trailhead	0	3,459		
Total 9101 · Grant Expense	0	3,459		
Total Other Expense	0	3,459		
Net Other	0	7,964		
Net Fund Activity	<u>16,774</u>	<u>(171,304)</u>	<u>(195,672)</u>	<u>88%</u>

**Nevada County Consolidated Fire District
Credit Card History Report
March 2026**

Date	Num	Name	Account	Paid Amount
03/06/2026	BARKER	Code 3 Rescue	6221 · Tuition- Safety Personnel	\$ (1,250.00)
03/06/2026	BENTON	MISC CC: NRS/Northwest River Supply	6782 · Swift Water Rescue	\$ 298.87
03/06/2026	BUSH	NEVADA CITY, CITY OF	7663 · Prevention: Public Education Supplies	\$ 77.21
03/06/2026	DAVISON	MISC CC: SP Bulletpoint Mount	7011 · Vehicle Mtc.: Accessories	\$ 231.20
03/06/2026	DAVISON	MISC CC: Tofanelli's (Grass Valley, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$ 112.38
03/06/2026	DAVISON	SPD MARKET	8500 · S/T Non Labor Expenses- Reimb.	\$ 309.12
03/06/2026	DAVISON	SPD MARKET	8500 · S/T Non Labor Expenses- Reimb.	\$ 34.54
03/06/2026	DAVISON	TRACTOR SUPPLY CO	7011 · Vehicle Mtc.: Accessories	\$ 49.57
03/06/2026	DAVISON	MISC CC: Jersey Mike's Subs (Grass Valley, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$ 16.53
03/06/2026	FIN MGR	MISC CC: Quick Quack Car Wash	7011 · Vehicle Mtc.: Accessories	\$ 124.95
03/06/2026	FIN MGR	MISC CC: Cloudflare	7508 · Computer & Software Expense	\$ 5.00
03/06/2026	FIN MGR	COMCAST	6511 · Telephones	\$ 630.53
03/06/2026	FIN MGR	AT&T (Carol Stream)	6511 · Telephones	\$ 65.21
03/06/2026	FIN MGR	COMCAST	6511 · Telephones	\$ 154.36
03/06/2026	FIN MGR	OPTIMUM (SUDDENLINK)	6511 · Telephones	\$ 159.45
03/06/2026	FIN MGR	MICROSOFT OFFICE	7508 · Computer & Software Expense	\$ 1,315.00
03/06/2026	FIN MGR	OPTIMUM (SUDDENLINK)	6511 · Telephones	\$ 151.08
03/06/2026	FIN MGR	VERIZON WIRELESS	6521 · Mobile Phones	\$ 785.17
03/06/2026	FIN MGR	COMCAST	6511 · Telephones	\$ 165.18
03/06/2026	FIN MGR	MISC CC: Digium Cloud Services/Sangoma	6511 · Telephones	\$ 150.19
03/06/2026	FIN MGR	AT&T Long Distance	6511 · Telephones	\$ 43.37
03/06/2026	FIN MGR	STREAMLINE	7508 · Computer & Software Expense	\$ 339.50
03/06/2026	FIN MGR	SMARTER BROADBAND	6511 · Telephones	\$ -
03/06/2026	FIN MGR	MISC CC: Quick Quack Car Wash	7011 · Vehicle Mtc.: Accessories	\$ 124.95
03/06/2026	FIN MGR	MISC CC: Cloudflare	7508 · Computer & Software Expense	\$ 10.46
03/06/2026	GREENE	MISC CC: Papa Murphy's (Grass Valley, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$ 29.68
03/06/2026	GREENE	MISC CC: Raley's (Grass Valley, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$ 132.09
03/06/2026	GREENE	MISC CC: Raley's (Grass Valley, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$ 169.83
03/06/2026	GREENE	MAC TOOLS	7046 · Vehicle Mtc.: Tools & Shop Related	\$ 217.21
03/06/2026	JACKSON	SIERRA-SACRAMENTO VALLEY EMS	6261 · Licenses & Certificates	\$ 86.00
03/06/2026	JACKSON	MISC CC: Harbor Freight (Auburn, CA)	6783 · Urban Search and Rescue	\$ 42.88
03/06/2026	JACKSON	MISC CC: Diamond Pacific/Pacific Coast	6783 · Urban Search and Rescue	\$ 104.52
03/06/2026	LONG	AMAZON MARKETPLACE	7502 · Administration	\$ 23.64
03/06/2026	LONG	USPS	7521 · Postage & Delivery	\$ 11.95
03/06/2026	MARGHERITA	MISC CC: Boyle Future Technology (Auburn, CA)	7049 · Vehicle Mtc.: Outside Agency Repair	\$ 152.37
03/06/2026	MARGHERITA	PEARSONS SMALL ENGINE	6681 · Facility Maint & Improvements	\$ 36.81
03/06/2026	MARGHERITA	MISC CC: MyPilotStore.com	6776 · Mobile Communications	\$ 818.40
03/06/2026	MARGHERITA	DISH NETWORK	6511 · Telephones	\$ 117.84
03/06/2026	MARGHERITA	KIMBALL MIDWEST	7046 · Vehicle Mtc.: Tools & Shop Related	\$ 118.04
03/06/2026	MASON	AMAZON MARKETPLACE	7653 · Prevention: Investigation Supplies	\$ 59.01
03/06/2026	MASON	MISC CC: El Barrio (Grass Valley, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$ 10.34
03/06/2026	MASON	MISC CC: Embassy Suites (San Luis Obispo, CA)	7667 · Prevention: Training	\$ 768.60
03/06/2026	MASON	NCFPOA	7657 · Prevention: Inspection Supplies	\$ 162.95
03/06/2026	MASON	MISC CC: Uline Shipping Supply	6911 · Capital Expenditures: Stations	\$ 2,880.63
03/06/2026	MCELHANNON	AMAZON MARKETPLACE	6786 · SCBA Repair & Maintenance	\$ 69.57
03/06/2026	MCELHANNON	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 22.56
03/06/2026	MCELHANNON	MISC CC: Gold Flat Gas (Nevada City, CA)	7051 · Fuel	\$ 18.32
03/06/2026	MCELHANNON	ROBINSON ENTERPRISES, INC.	7051 · Fuel	\$ 12.03
03/06/2026	MENET	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 56.01
03/06/2026	MENET	Code 3 Rescue	6221 · Tuition- Safety Personnel	\$ 1,250.00
03/06/2026	MENET	Sam's Club	6551 · Supplies & Services - Stations	\$ 36.61
03/06/2026	NUNNINK	MISC CC: Endeavor Business Media	6221 · Tuition- Safety Personnel	\$ 495.00

**Nevada County Consolidated Fire District
Credit Card History Report
March 2026**

03/06/2026	ROBITAILLE	MISC CC: Northridge of Nevada City (Nevada City, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$	126.69
03/06/2026	ROBITAILLE	MISC CC: Endeavor Business Media	6222 · Chief/Ops Div Chief Training	\$	495.00
03/06/2026	ROBITAILLE	County of Nevada - Info & General Service	7575 · Re-Organization/Consolidation	\$	102.40
03/06/2026	ROBITAILLE	MISC CC: Grand Sierra Resort	6222.1 · Chief Training Travel & Meals	\$	100.57
03/06/2026	ROBITAILLE	MISC CC: Grand Sierra Resort	6222.1 · Chief Training Travel & Meals	\$	100.57
03/06/2026	SERNA	MISC CC: Taqueria El Taco Loco (Nevada City, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$	102.86
03/06/2026	SERNA	SAFEWAY	8500 · S/T Non Labor Expenses- Reimb.	\$	245.57
03/06/2026	SERNA	SAFEWAY	8500 · S/T Non Labor Expenses- Reimb.	\$	133.49
03/06/2026	SERNA	SPD MARKET	8500 · S/T Non Labor Expenses- Reimb.	\$	273.92
03/06/2026	SERNA	SPD MARKET	8500 · S/T Non Labor Expenses- Reimb.	\$	300.18
03/06/2026	SUNDE	MISC CC: Panda Express (Grass Valley, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$	14.15
03/06/2026	SUNDE	MISC CC: Chevron Mini Mart (Grass Valley, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$	7.17
03/06/2026	SUNDE	MISC CC: SaveMart (Grass Valley, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$	209.83
03/06/2026	SUNDE	MISC CC: Fred's Szechuan Chinese Restaurant (Nevada City, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$	17.90
03/06/2026	SUNDE	MISC CC: Humpty Dumpty Kitchen (Grass Valley, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$	93.14
03/06/2026	SUNDE	MISC CC: Jersey Mike's Subs (Grass Valley, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$	42.82
03/06/2026	SUNDE	MISC CC: Jersey Mike's Subs (Grass Valley, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$	13.67
03/06/2026	TANTUM	MISC CC: Target (Grass Valley, CA)	6551 · Supplies & Services - Stations	\$	130.64
03/06/2026	TELLAM	MISC CC: Apple.com	7653 · Investigation Supplies	\$	0.99
03/06/2026	TELLAM	STAPLES	6551 · Supplies & Services - Stations	\$	195.95
03/06/2026	TELLAM	Code 3 Rescue	6221 · Tuition- Safety Personnel	\$	1,350.00
Fund 722 Total				\$	16,064.22

1008-3 · Capital Expenditures- Facility

03/06/2026	ROBITAILLE	The Home Depot	6911 · Capital Expenditures: Stations	\$	159.80
Fund 758-3 Total					

1008-UT · Capital Expenditures- Utilities

03/06/2026	DAVISON	MISC CC: Mountain Recreation (Grass Valley, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$	19.49
03/06/2026	DAVISON	MISC CC: Mountain Recreation (Grass Valley, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$	157.86
03/06/2026	DAVISON	STAPLES	8500 · S/T Non Labor Expenses- Reimb.	\$	62.03
03/06/2026	DAVISON	AMAZON MARKETPLACE	7011 · Vehicle Mtc.: Accessories	\$	508.24
03/06/2026	DAVISON	AMAZON MARKETPLACE	7011 · Vehicle Mtc.: Accessories	\$	69.84
03/06/2026	DAVISON	AMAZON MARKETPLACE	8500 · S/T Non Labor Expenses- Reimb.	\$	(18.26)
03/06/2026	MCELHANNON	Spotless Auto Detailing & Window Tint	8500 · S/T Non Labor Expenses- Reimb.	\$	128.00
Fund 758-UT Total				\$	927.20

1008-BR · Capital Expenditures- Brush

03/06/2026	SERNA	MISC CC: Gold Flat Gas (Nevada City, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$	84.93
03/06/2026	SERNA	MISC CC: Gold Flat Gas (Nevada City, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$	57.79
03/06/2026	SERNA	MISC CC: Gold Flat Gas (Nevada City, CA)	8500 · S/T Non Labor Expenses- Reimb.	\$	76.19
Fund 758-BR Total				\$	218.91

Total Charges on Statement \$ 17,370.13

Payment Information

03/16/2026	03.06.26STMT-722	Check#10002750	Fund 722	\$	(16,064.22)
03/16/2026	03.06.26STMT-758-3	Check#10002750	Fund 758-3	\$	(159.80)
03/16/2026	03.06.26STMT-758U1	Check#10002750	Fund 758-UT	\$	(927.20)
03/16/2026	03.06.26STMT-758BF	Check#10002750	Fund 758-BR	\$	(218.91)
Payments to U.S. Bank Cal Card				\$	(17,370.13)

Account Balance \$ -

**SPENDING MONEY IT DIDN'T HAVE:
PENN VALLEY FIRE DISTRICT'S BOARD OF DIRECTORS
LACK OF ATTENTION TO THEIR FISCAL RESPONSIBILITY**

Nevada County Civil Grand Jury

Report Date: April 13, 2026

Summary

Beginning in early 2023, Penn Valley Fire Protection District, Nevada County Consolidated Fire District, Rough and Ready Fire District, and Ophir Hill Fire District began to explore consolidating in a single district.¹ After almost two years of work, exchanges of information, committee meetings, and departmental interaction at the highest levels, the exploration collapsed. This report details how that happened.

Economics prevented the combination because shortly before the consolidation was to occur, Penn Valley's Board of Directors took on a large amount of unfunded operating expense when it made a dozen promotions and hires—money that the District committed itself (and, potentially, its partners) to spend but that it could not sustain over the long term. That caused Nevada Consolidated to withdraw from negotiations, because it did not think it would be financially responsible to take on those costs from Penn Valley. That leaves Penn Valley Fire Protection District facing an uncertain financial future.

Nevada County fire districts cooperate with each other through mutual-aid agreements. That works reasonably well. It would make sense for those districts to consolidate, which would allow even more coordinated responses and save the expenses of having multiple district administrations.

Glossary

Board:	Penn Valley Fire Protection District Board of Directors
Fiduciary duty:	The obligation of an agent to act solely for the benefit of the principal and to exercise due care in choosing to act or to refrain from acting
FY[year]:	The fiscal year ending on June 30 of the stated year

¹ Penn Valley and Nevada Consolidated were the major players. Rough and Ready District and Ophir Hill District experienced severe financial distress that threatened their ability to provide adequate fire protection coverage.

Jury: 2025-2026 Nevada County Civil Grand Jury
NCC: Nevada County Consolidated Fire District
PVFD: Penn Valley Fire Protection District

Background

The day of the small, independent fire district is over, because small districts do not have a revenue stream sufficient to support the firefighting and safety functions that modern departments must maintain. Each small district has a structure of command and administrative personnel, resulting in inefficient duplication of command and administrative services across multiple small districts. For example, consolidating two small districts into one larger one does not result in doubling the personnel serving in command and administrative roles. There are economies of scale. The result is more money available for firefighting because of reduced total expenditures for administration.

The jury received a request to investigate what caused the collapse of what had appeared to be a promising consolidation plan that would have improved services for the residents of the consolidating districts and resulted in more efficient use of tax dollars and other fire district revenue. The proposed district's name was to be Nevada County Fire and Rescue District. The collapse that at first appeared inexplicable became clearer as the jury investigated.

Approach

The jury conducted interviews with personnel from both districts and with some Nevada County officials. The jury also studied the public records of both districts, including their budgets, board of director's meeting minutes, information distributed to the boards before each meeting to assist in preparation, and other public information available on the districts' websites.

Discussion

Special districts are individual government units fulfilling individualized functions within the districts' area. Special districts have governing legislative bodies known as boards of directors. The boards are responsible for preparing and

adopting the districts' budgets each year. District voters elect Board members to staggered four-year terms.

PVFD maintains a website that has some official documents, such as minutes of board meetings, packets of materials that board members receive to help them prepare for meetings, reports of financial audits, and budgets. At this writing, the site does not have the District's bylaws.

Lack of PVFD Board Involvement

The Board of Directors should set budget priorities and is the final authority regarding budget approval and adoption, but the Board does not participate in preparing the budget. The Board has delegated its authority to prepare the District's annual budget to the Chief and the Finance Manager, but the responsibility for the budget remains with the Board. In the PVFD minutes, there is no indication in the past four years that the Board has ever objected to or even asked questions about the proposed budgets. PVFD's Board is not actively involved in the financial aspects of the district. One Board member described the Board's sole responsibility as hiring and firing the chief.

PVFD prepared three budgets for FY2025. At the Board meeting of June 4, 2024, the Board adopted preliminary budgets for the General Fund, the Building & Equipment Fund, and the Impact Fund. At the September 3, 2024, meeting, the Board adopted the "Final Budget 2024-2025. PVFD's "final" budget for 2024-2025 showed an anticipated deficit of \$161,601.² The Jury heard from multiple sources that projected deficits of that size are common in fire districts because the districts are quite conservative in preparing their budgets, anticipating worst-

² None of the budgets on PVFD's website indicate when PVFD prepared them.

case situations, and cost savings during the year most often make up the deficit.³ The “final” budget did not take into account the promotions and hires that PVFD made in November 2024.

After the Board voted on the personnel changes, PVFD prepared a working paper in budget format, which included the personnel changes and showed an anticipated deficit of \$927,001. That document never went before the PVFD Board, but PVFD did forward it to NCC on December 18, 2024, and it caused concern. The same day, NCC asked if it was reading that budget correctly, and PVFD confirmed that it was.

PVFD subsequently prepared another budget. That budget showed an anticipated deficit of \$697,001. At the January 7, 2025, meeting, the Board adopted the “Amended Budget FY 24/25.” It is not clear what caused the decrease from the working paper’s anticipated deficit of \$927,001 to the Amended Budget’s figure of \$697,001. It is clear that the working paper’s projected deficit had an immediate, negative effect on the consolidation negotiations. One of NCC’s directors, observing the changes, noted, “there’s a significant deficit there from anywhere from 900,000 something to 600,000. I don’t know which number is

³ For example, the following chart compares PVFD’s budgeted (predicted) year-end net income and its actual year-end net income.

	Budgeted Gain or (Loss)	Year-end Actual Gain or (Loss)
FY2021	(\$186,251)	\$66,554.91
FY2022	(\$173,301)	\$230,596.70
FY2023	(\$137,601)	\$151,246.23
FY2024	(\$183,401)	(\$59,432.68)
FY2025	(\$697,001)	\$108,234.64
FY2026	(\$311,601)	Not available

This chart shows the budget figures from PVFD. It is not clear why the FY23 year-end figure does not correlate with the loss that the auditor misreported as a gain.

accurate.” On March 20, 2025, NCC’s Board voted to withdraw from the negotiations with PVFD.

In October 2024, PVFD submitted an order for new badges, covering three battalion chiefs, three captains, and three lieutenants. When PVFD placed that order, the Board had not yet approved the promotions or the new hires; that did not occur until the November 2024 Board meeting. The order thus appears to have violated PVFD’s bylaw § 601, which states, “No Director, officer, agent or employee of the District shall bind the District by any contract, or pledge its credit, or render it liable for any purpose without prior specific approval of the Board.” There is no record of the Board having approved that (or any other expense) incurred for October 2024.

Annual Audits

There is evidence that the current and past Boards pay insufficient attention to the annual audits performed for the District. PVFD has used the same auditor since at least FY2017. For that year, the auditor reported that “total expenses for District governmental activities were \$2,071,992, \$197,377 more [*sic*] than the \$2,269,369 the District generated in tax and other revenues received during the same period.” [Emphasis added.] That is a misstatement; revenues exceeded expenses that year by almost \$200,000.

For FY2018, the auditor reported, “total expenses for District governmental activities were \$2,423,476, \$416,419 more [*sic*] than the \$2,839,895 the District generated in tax and other revenues received during the same period.” That is a misstatement; revenues exceeded expenses that year by more than \$400,000.⁴

The auditor’s report for the fiscal year ending June 30, 2023, stated the following: “During the year, total expenses for District governmental activities were

⁴ The Jury does not suggest that those two errors are the responsibility of the current Board. However, the existence of three such errors in a short period of time does suggest a lack of PVFD Board rigor in reviewing the audits.

\$4,036,995, \$940,577 less [sic] than the \$3,096,418 the District generated in tax and other revenues received during the same period.” [Emphasis added.] That is a misstatement; expenses exceeded revenues that year by \$940,577. The Board did not notice that what the auditor stated as an operating profit actually reflected nearly a million-dollar loss. The Board accepted the audit at its meeting on June 18, 2024.

Promotions, Hires, and Troubles

At the Board’s October 1, 2024, meeting, there was discussion about “hiring additional Firefighter/Paramedics.” The Board took no action. “The Board asked Chief Wagner to bring back to the board with [sic] the costs for adding 3 Firefighter/Paramedics and promoting 3 Captains to Battalion Chiefs.” There was no mention of other promotions.

The packet for the Board meeting of November 5, 2024, includes a District Staffing Proposal with the following paragraph:

The proposed new staffing would be one fire chief, three battalion chiefs, three Captains, Three Lieutenants and nine firefighters. The battalion chiefs would provide duty officer coverage on their rotating shifts and that would eliminate 4992 hours of planned overtime. The Chiefs [sic] duties and schedule will be mostly administrative and flexible to cover for vacation and sick leave of the Battalion Chiefs to reduce overtime. The Battalion Chiefs will provide the day-to-day operations of the district. This will provide for a Chief officer to always be on duty in the district.

There is discussion of funding those personnel changes.

Anticipated Expense

- “[A]t top step . . . increase [in] our expenses by \$640,00 [sic, probably intending \$640,000] annually.”

Anticipated Revenue

- Expected \$250,000 saving on overtime payments⁵
- Increase of \$216,637 in ambulance revenue for FY2024⁶
- “The last funding would come from R&R fire for the administrative services we are providing. The R&R fire Board has discussed this and is supportive.”⁷

The minutes of the PVFD Board meeting of November 5, 2024, state:

Chief Wagner opened discussion on the Staffing Proposal MOTION was made by Director Jordan to have Chief Wagner continue with the Staffing Proposal; MOTION was 2nd by Director Kissell. Public comment by Capt. Pitts thanking the board for moving forward with the Staffing Proposal. Passed by unanimous voice vote of all members attending.

Thus, the Board approved nine (not three, as in the October 2024 meeting) promotions of officers on staff and hired three additional firefighters.

One Board member who voted for the personnel changes stated reliance on financial assurances from Board colleagues. Simultaneously, the member noted

⁵ This figure appears to be incomplete. The reduction in overtime would occur because of the three new firefighters, so their salaries offset the anticipated saving from reduced overtime pay.

⁶ There is no projection of ambulance revenue for FY 2025 or subsequent years. Counting on unpredictable, variable revenue as a funding source for a continuing expense is not a recommended budget practice.

⁷ There is no figure given, and the Jury notes that Rough and Ready was seeking consolidation because it had an insufficient revenue stream to allow it to function as an independent district.

PVFD maintains a thrift shop, which sells secondhand merchandise and remits profits to the District. In at least one year, those profits reached six figures, but they vary and are not predictable. The profits go only to equipment expense; they will not have an effect on the additional revenue demand that the promotions and hires created.

that the member would not have made such changes with respect to the member's own business. Those two statements are irreconcilable, suggesting that the member did not believe the assurances but voted for the changes anyway.

Timing Issues

The timing of those personnel changes is important for three reasons. First, they happened before the proposed consolidation, with insufficient Board consideration of the financial consequences attending the personnel changes. Second, they preempted the proposed consolidation partners from having input on that part of the staffing structure of the proposed consolidation, an omission that drew unfavorable comment from an NCC director. Third, they deprived personnel from the other consolidation partners of the opportunity to compete for those promotions. One PVFD Board member stated that the timing of the promotions was for the purpose of locking them in because of concerns about whether they would happen after reorganization. That is not a recipe for a successful partnership.

Funding Issues

When PVFD authorized the personnel changes, the Financial Manager had told the Board that the District's revenue stream could not cover the expense of those changes for more than about two years; more than one director referred to that. If that is accurate, and unless PVFD finds an additional, reliable revenue stream, PVFD will either have to walk back some of the personnel changes it approved in November 2024 or go bankrupt. The Jury takes with several grains of salt one Board member's assertion in October 2025 that PVFD's finances are "rock solid" and can support the personnel changes indefinitely.

PVFD's Board made the personnel changes partially in anticipation of additional tax revenue that would come in after the four-way reorganization. NCC's Reorganization Ad-Hoc Committee commented that "These actions have caused a major setback in the reorganization effort with Penn Valley. The financial implications were not discussed or agreed upon with any of the other three fire district's [sic] reorganization ad-hoc members prior to approval."

When districts consolidate, the new combined district has the higher tax rate of the member districts. Thus, consolidation produces some additional tax revenue based on the number of improved parcels in the district that had the lower tax rate. PVFD's unilateral action on the personnel changes, not then having the revenue to support them beyond two years, effectively committed part of the anticipated tax-revenue increase of the four-way consolidation to that particular expense. The other partners in the reorganization had nothing to say about how to use that additional revenue. The timing of PVFD's personnel changes, combined with PVFD's assumption that the increased tax revenue would ultimately support those changes also, as one NCC director pointed out, deprived NCC personnel of the opportunity to compete for those positions.

Because of the financial aspects of the PVFD personnel changes, on March 20, 2025, NCC's Board of Directors voted unanimously to table the reorganization plan with respect to PVFD⁸ and instead to move forward on reorganizing with Rough and Ready and with Ophir Hill fire districts. Subsequently, Rough and Ready opted to consolidate with Penn Valley, and NCC is moving forward with consolidating with Ophir Hill. On April 23, 2025, NCC authorized reopening discussions with PVFD, but "not until NCCFD has completed its annexation of the Ophir Hill Fire District. This will allow operations to stabilize following the annexation. We believe the same consideration applies to your district as it completes its annexation with the Rough & Ready Fire District."

Consolidation with Rough and Ready

PVFD consolidated with Rough and Ready Fire District as of March 23, 2026. Consolidation produces some additional tax revenue based on the number of improved parcels in the district that had the lower tax rate. The additional tax revenue from consolidating PVFD and R&R will be close to \$1 million dollars per

⁸ The minutes of the March 20 meeting note that an NCC director characterized the difficulty: "the issue is simple: we won't take in an entity that is in the hole. Our constituents won't take on a problem that's not their own."

year. That is not sufficient to make the PVFD promotions and hires sustainable in the long term.⁹

Recap

PVFD's unfunded personnel changes led directly to the collapse of the reorganization discussions between PVFD and NCC. After those changes, both districts acknowledged lack of trust in each other. The jury heard from witnesses representing both districts that there were frustrations on both sides, each asserting not having received financial records from the other.

Although NCC had agreed that some personnel changes at PVFD were appropriate, NCC did not anticipate that PVFD would make changes that PVFD's revenue stream could not support for more than a couple of years. PVFD assumed that the anticipated expanded tax revenue of the proposed Nevada County Fire & Rescue District would cover the ongoing expense of the PVFD promotions. That assumption preempted the proposed consolidated district as a whole from deciding how best to use the increased tax revenue.

The situation now appears to be that Penn Valley and Rough and Ready will consolidate. LAFCO has approved the consolidation subject to changes at a scheduled meeting of residents whose tax burden will go up, the meeting being for the purpose of hearing objections to the plan. The result is that Penn Valley, which has undertaken ongoing expenses that it cannot meet, will consolidate with Rough and Ready, which was already insolvent. The financial prospects of the consolidated district are, at best, uncertain.

⁹ On November 18, 2025, the County Board of Supervisors approved ([SR 25-2193](#)) up to \$1.5 million over 5 years (with a maximum one-year draw of \$500,000) "to keep Rough and Ready Fire Station 59 operational during the consolidation of Rough and Ready and Penn Valley Fire Districts." That is a short-term band-aid, directed entirely to Rough & Ready Fire Station 59 expenses; it does not address the ongoing expenses of the November 2024 personnel changes at PVFD.

Findings

- F1. PVFD's current and anticipated revenue stream will not support the November 2024 promotions and hires for more than a few years.
- F2. The timing and funding issues with respect to PVFD's November 2024 promotions and hires caused the collapse of the four-way reorganization discussions.
- F3. The November 2024 personnel changes would have remained effective in the proposed four-way consolidation.
- F4. Because Penn Valley made the promotions and hires when it did, personnel at NCC, Rough and Ready, and Ophir Hill lost the opportunity to compete for those positions.
- F5. In making those personnel changes, Penn Valley's Board depended on the tax increases that would occur in the four-way consolidation.
- F6. That assumption by the Penn Valley Board deprived its potential partners of any voice in how to allocate those additional tax revenues.
- F7. The Board has delegated authority for budget construction and decisions to the Chief and the Finance Manager.
- F8. The responsibility for adopting and adhering to an appropriate budget remains with the Board.
- F9. In this decade, PVFD's Board has approved the budgets that the Chief and the Finance Manager created without change.
- F10. PVFD's Board does not maintain appropriate oversight of the district's financial condition.
- F11. The Board of Directors and each of its members has a fiduciary responsibility to the district and its residents.
- F12. In approving promotions and hires without a sufficient revenue stream to support them for more than a limited period, the Board has not fulfilled its fiduciary responsibility to the district.

- F13. PVFD expended district money for the promotions and hires before its Board had approved the expenditure, the promotions, or the hires.
- F14. That expenditure violated § 601 of PVFD's bylaws.
- F15. If the Board had already approved the promotions, hires, and expenditures, then the approval was not done in an open Board meeting and therefore violated the Brown Act.
- F16. PVFD is moving forward with consolidation with R&R, but it is not completed.
- F17. Increased fire tax revenue from consolidation with R&R may help to offset the anticipated funds shortfall to which F1 refers.
- F18. The increased fire tax revenue from consolidation with R&R will be close to \$1 million per year.
- F19. The increased fire tax revenue from consolidation with R&R is not sufficient to cover the cost of PVFD's November 2024 personnel changes over the long-term.
- F20. The public would have been better served by consolidation of PVFD, NCC, R&R, and OH, as originally planned.

Recommendations

- R1. PVFD's Board should have a budget subcommittee that participates fully, with the Chief and the Finance Manager, in producing each year's budget.
- R2. PVFD's Board should have mandatory training about the Brown Act's requirements.
- R3. PVFD's bylaws should be available to the public on PVFD's website.
- R4. PVFD's bylaws should clearly state the Board's duties, making clear that each Board member has a fiduciary responsibility to the District and to the stakeholders, including all residents of the District.

- R5. PVFD should pursue consolidation with NCC/OH in order to take advantage of economies of scale.
- R6. PVFD should consider hiring a new auditor.
- R7. PVFD should consider rotating auditors every five to seven years, pursuant to the recommendation of the California State Controller's Office.

Request for Responses

Pursuant to California Penal Code § 933.05, the Nevada County Civil Grand Jury requires from the Penn Valley Fire District, within 90 days of publication of this report, responses to the following:

Findings 1 through 20

Recommendations 1 through 7

Responses go to the Presiding Judge of the Nevada County Superior Court in accord with the provisions of California Penal Code § 933.05. Responses must include the information that § 933.05 requires.

Thank you for your
encouragement and help with
my cancer journey.
I am truly appreciated.

Your kindness makes
such a difference.

Thank You



Love,
Diana



Dear Chief Jason,

Thank you for letting
me around & your co-workers
explain the opportunities
in firefighting. I really
appreciate you for letting
them share experiences &
showing me things.
It was inspiring to learn

from that tour

Sincerely,

Nathan



NEVADA COUNTY
CONSOLIDATED
FIRE DISTRICT

CHIEFS MONTHLY REPORT

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT
NCC FIRE REGULAR BOARD MEETING
APRIL 29, 2026



PREPARED BY:
FIRE CHIEF JASON ROBITAILLE
FIRE MARSHAL PATRICK MASON

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

MARCH HIGHLIGHTS

CHIEF MEETINGS & ADMINISTRATION UPDATES

- Kevin Kiley – Congressional appropriations award
- Banner Mountain FWC work day
- Medium Rescue Apparatus Committee
- Met with Senator Schiff's Office
- Met with Senator Padilla's Office
- NID regarding hydrant MOU
- Met with Evan from Nevada City OES
- Met with DGS for Station 92 Project
- Attended FDAC Conference in Seaside w/ Chief Tam
- USDA Grant - Medium Rescue
- Firefighter Interviews - Chief Interviews on May 7th
- Attended Joint Meeting coordinated by CSDA with NID and Senator Dahle's Office
- Met with Alex from County OES

MARCH MONTHLY STATISTICS

FIRE RELATED CALLS

Vegetation Fires - 3
Wildland Fire - 1
Controlled Burning - 1
Smoke/Odor Investigation - 5

EMS/MEDICAL CALLS - 114

Falls/Lift Assists - 58
Overdose - 4
Altered Metal Status - 18
Wellness Check - 2
Law Enforcement Assists - 3

VEHICLE ACCIDENTS - 17

296 INCIDENTS

MISCELLANEOUS CALLS- 13

Gas Leaks/Overpressure - 3
Electrical/ Power Lines Down - 6
CO 2 Incidents - 1
Citizen Assists - 8
Alarm Related - 11
Damage Assessment - 1

MARCH FIRE PREVENTION REPORT

FIRE PREVENTION MEETINGS & UPDATES

MEETINGS:

- Nevada County Chiefs Meeting
- Monthly Administrative / Prevention Meeting
- Met with a property owner on Little Deer Creek Lane to discuss driveway standards for a new residence.
- Met with the developer of Yerba Buena Court to discuss vegetation removal.
- Met with a multiple property owners to discuss vegetation removal and how to come into compliance with the Nevada County Hazardous Vegetation Ordinance.
- Met with the owner of 49 Self Storage to discuss preliminary plans for an expansion project.

PLAN REVIEWS - 7
INSPECTIONS - 17

COMMENTS:

- Fire Evacuation Drill and Public Education Event at Plumblin Learning – 58 people attended
- Assisted a resident with a smoke detector on Marigold Way
- Provided 17 hours of mentorship for a senior project