

# Nevada County Consolidated Fire District

640 Coyote Street  
Nevada City, CA 95959  
(530) 265-4431  
FAX 265-4438



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## BOARD OF DIRECTORS

Keith Grueneberg, President  
Barry Dorland, Vice President  
Tom Carrington  
Spencer Garrett  
David Hanson  
Patricia Nelson  
Marianne Slade-Troutman

## STAFF

Jim Turner, Fire Chief  
Jerry Funk, Deputy Fire Chief  
Terry McMahan, Fire Marshal  
Patrick Mason, Deputy Fire Marshal  
Jeff Van Groningen, Finance Manager  
Shawna Cresswell, Finance Assistant  
Nicole Long, Operations Support Manager

**BOARD OF DIRECTORS**  
**AGENDA - REGULAR MEETING**  
**THURSDAY, MAY 21, 2020 – 7:00 PM**  
**Held Remotely at Conference Caller**  
**1 (800) 444-2801**  
**Conference Code: 1665498**

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Governor Newsom has declared a State of Emergency to exist in California as a result of the threat of the Coronavirus (COVID-19). The Governor issued Executive Order N-25-20 and N-29-20, which directs Californians to follow the public health directives including canceling large gatherings. The Executive Order also allows local legislative bodies to hold meetings via conference calls while still satisfying state transparency requirements.

The Governor has also issued Executive Order N-33-20, prohibiting people from leaving their homes or places of residence except to access necessary supplies and services or to engage in specified critical infrastructure employment.

The Public's and Employees health and well-being are the top priority for the Board of Directors of the Nevada County Consolidated Fire District, and you are urged to take all the appropriate health safety precautions. To facilitate this process, the meeting of the Board will be available by:

Held Remotely at Conference Caller

1 (800) 444-2801

Conference Code: 1665498

Note: The meeting is being held only by telephonic means and will be made accessible to members of the public seeking to attend and to address the Board only through the phone number set forth above, except members of the public seeking to attend and address the Board who require reasonable accommodations to access the meeting, based on disability or other reasons, should contact the following person at least twelve (12) hours in advance of a Regular meeting to make arrangements for such reasonable accommodations:

Nicole Long, Board Secretary

(530)265-4431

[nicolelong@nccfire.com](mailto:nicolelong@nccfire.com)

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:**



- 7:00 p.m. Call to Order
- Roll Call
- Pledge of Allegiance to the Flag
- Corrections and/or deletions to the agenda

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

*Per CA Government Code 54954.3*

*This is the time for any member of the public to address the Board on any item not on this Agenda that is within the subject matter jurisdiction of the NCCFD Board. Please wait for recognition from the presiding officer. The Board generally cannot act on or discuss an item not on the agenda. However, the Board may "briefly respond" to comments or questions from the members of the public. Please see the rules for public comment at the end of this agenda.*

### **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 – April 16, 2020 and May 14, 2020
2. Fund Balances, Check History Report and Credit Card History Report

### **COMMITTEE REPORTS**

#### **STANDING COMMITTEES**

**FINANCE/BUDGET: Dorland, Slade-Troutman**  
**PERSONNEL: Carrington, Hanson, Nelson**

#### **AD HOC COMMITTEES**

**BOARD POLICY AND PROCEDURES: Grueneberg**  
**WESTERN NEVADA COUNTY FIRE AGENCY: Grueneberg, Dorland, Hanson**

#### **LOCAL AGENCY ASSIGNMENTS**

**NEVADA COUNTY FIRE AGENCY (JPA): Garrett, Turner**

### **NEW BUSINESS**

3. Discussion and possible action, Resolution R20-09, Amendment of the 19/20 Fiscal Year Budget. **Finance Manager Van Groningen**
4. Discussion and possible action, Resolution R20-10, 2012 Special Tax Fund 734 transfer to Operating Fund 722. **Finance Manager Van Groningen**
5. Discussion and possible action, Accepting the bid from the winning bidder 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**
6. Discussion regarding the 20/21 Fiscal Year Preliminary Budget. **Finance Manager Van Groningen**

7. Discussion and possible action, Resolution R20-11, Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of Nevada County Consolidated Fire District & Requesting the County of Nevada to Levy & Collect District-Wide Special Tax for Fire Suppression, Protection & Emergency Medical Response Services for FY 2020/2021 Tax Rolls. *This item will include discussion and possible action concerning the Potential Need for an Increase in the Special Tax Rate.* Finance Manager Van Groningen
8. Discussion and possible action, Resolution R20-12, Authorizing the Fire Suppression Benefit Assessment, District 2004-1, Located within the Boundaries of the Nevada County Consolidated Fire District, to be placed on the Nevada County Secured Tax Rolls, Requesting the County of Nevada to Levy and Collect the District-Wide Fire Suppression Benefit Assessment. *This item will include discussion and possible action concerning the Potential Need for an Increase in the Assessment Rate.* Finance Manager Van Groningen
9. Discussion and possible action, regarding Ordinance OR18-01, the District's Conflict of Interest Code. Fire Chief Turner
10. Discussion and possible action, Resolution R20-13, Resolution Calling for a General District Election. President Grueneberg
11. Correspondence.
  - 11.A – Senate Certificate of Recognition

## **CHIEF'S MONTHLY REPORT**

### **\*BOARD DISCUSSION**

### **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 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](mailto: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](mailto: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.



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**BOARD OF DIRECTORS MINUTES APRIL 16, 2020**

Regular Meeting held remotely at  
1 (800) 444-2801  
Conference Code: 1665498

**NCCFD DIRECTORS**

**Present:** Grueneberg (President), Dorland, Carrington, Hanson, Slade-Troutman

**STAFF:**

**Present:** Fire Chief Turner, Deputy Chief Funk, Fire Marshal McMahan, Finance Manager Van Groningen, Operations Support Long

**STANDING ORDERS:**

President Grueneberg called the meeting to order at 7:01 pm and took roll call, noting that Director Garrett and Director Nelson being absent. President Grueneberg lead in the 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 20, 2020 and March 31, 2020
2. Fund Balances, Check History report and Credit Card History Report (February and March)

Director Slade-Troutman motioned to accept the consent calendar. Director Hanson seconded. **MOTION** passed unanimously following a roll call vote with Director Garrett and Nelson absent.

**COMMITTEE REPORTS**

**STANDING COMMITTEES**

**FINANCE/BUDGET:** Dorland, Slade-Troutman

**PERSONNEL:** Carrington, Hanson, Nelson

**AD HOC COMMITTEES**

**NEGOTIATIONS:** Carrington

**BOARD POLICY AND PROCEDURES:** Grueneberg

**LOCAL AGENCY ASSIGNMENTS**

**NEVADA COUNTY FIRE AGENCY (JPA):** Garrett, Turner

Finance – No report.

Personnel – No report.

Board Policy & Procedures – No report.

JPA – No report.

## NEW BUSINESS

### **3. Discussion and possible action, Appoint Applicant to Citizens Oversight Committee.**

President Grueneberg discussed applicant Tom O'Toole, who attended the February meeting to introduce himself. After a brief discussion, Director Hanson motioned to appoint Tom O'Toole to the Citizens Oversight Committee. Director Slade-Troutman seconded. **MOTION** passed unanimously following a roll call vote with Director Garrett and Nelson absent.

### **4. Discussion and possible action, Appoint an alternate to the finance/budget committee.**

President Grueneberg reported that the need for a video conferencing may be needed with upcoming coming committee meetings. Director Slade-Troutman does not have the ability to participate in video conferencing. Director Hanson stated that he has the ability to video conference and would be an alternate on the Finance Committee. All Directors present agreed.

### **5. Discussion and possible action, Resolution R20-02, Accepting the bid from the winning bidder for the Station 84 deck architectural services and designate an agent to sign the bid documents on behalf of the District.**

Deputy Chief Funk reported that during a routine facility check, rot was noticed in the deck at station 84. It is recommended that a full replacement is completed instead of continuous repairs. The District received two quotes from architectural firms, Wallace Designs and Glass Architects. The lowest bid was Glass Architects for \$8,300.00 for plans to be drawn. Director Hanson motioned to accept the bid from Glass Architects in the amount of \$8,300.00. Director Carrington seconded. **MOTION** passed unanimously following a roll call vote with Director Garrett and Nelson absent.

### **6. Discussion and possible action, Resolution R20-07, Purchase a used Kohler 100kw 3 phase generator from Empire Energy in the amount of \$18,000.00 for Station 84.**

Deputy Chief Funk reported that Station 84 was originally equipped with a 25kw propane standby generator. Staff determined that this generator was undersized and identified the generator needed to run entire facility is a 100kw generator. Staff was contacted by a local vendor that had a used generator meeting all the specifications available. After some comparable generators were researched and Fire Mechanic Greene evaluated this generator and condition was confirmed, Staff recommends its purchase. After some discussion on the full estimated cost to replace the generator, Director Hanson motioned to adopt resolution R20-07 approving the purchase of the generator from Empire Energy in the amount of \$18,000.00 Director Carrington seconded. **MOTION** passed unanimously following a roll call vote with Director Garrett and Nelson absent.

### **7. Discussion and possible action, Resolution R20-08, Designation of Applicant's Agent Resolution for Non-State Agencies.**

Finance Manager Van Groningen reviewed the CARES act and COVID related cost reimbursement. The Office of Emergency Services requires that an agent designation form resolution be on file for these reimbursements. Director Dorland motioned to adopt resolution R20-08, Designating Chief Turner, Chief Funk and Finance Manager Van Groningen as the agents on behalf of Nevada County Consolidated Fire District. Director Hanson seconded. **MOTION** passed unanimously following a roll call vote with Director Garrett and Nelson absent.

8. **Correspondence.**  
**8.A – Social Media Post: Amazing First Responders in Alta Sierra**

President Grueneberg read the post aloud.

**CHIEF’S MONTHLY REPORT**

Chief Turner did a quick verbal overview of the statistical data noting that we did have three (3) structure fire responses. Most administrative activities that took place this month were due to the COVID pandemic. The JOA staff took action quickly and was successful with the guidelines that have been set for personnel. Chief Turner reported that he was delegated to the taskforce and is working closely with Nevada County OES and public health.

**\*BOARD DISCUSSION**

A finance meeting will be scheduled prior to the May regular board meeting.

**ADJOURNMENT**

President Grueneberg adjourned the meeting at 7:36 p.m.

Attest:

Approved by:

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Nicole Long  
Board Secretary

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Keith Grueneberg  
President of the Board

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**FINANCE COMMITTEE MINUTES MAY 14, 2020**

Special Meeting held remotely at  
1 (800) 444-2801  
Conference Code: 1665498

**NCCFD DIRECTORS**

**Present:** Hanson, Slade-Troutman

**STAFF:**

**Present:** Fire Chief Turner, Finance Manager Van Groningen, Operations Support Long

**STANDING ORDERS:**

Director Hanson called the meeting to order at 10:02 a.m. Roll call was taken, noting Director Dorland was absent.

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

*Per CA Government Code 54954.3*

No public comment was made.

**NEW BUSINESS**

**1. Discussion and Possible Action, Amendment to the 19/20 Fiscal Year Budget.**

Finance Manager Van Groningen reported that throughout the year the District made Board approved purchases, which is reflected in this amended budget. The accounts that have been amended have an asterisk and are also bolded in the report. The report has three (3) columns, the amended budget is in the first column, the final budget is in the second and the actual costs as of April 30, 2020 is in the third. Finance Manager Van Groningen reviewed all the changes as below:

Page 1-2: An increase in fire reimbursement and decreases in vehicle repairs and plan reviews.

Page 1-3: Increase in pages with the MOU passing, with the exception of a decrease in seasonal firefighters, we anticipated more personnel than were hired.

Page 1- 4: The MOU increased the uniform allowance, increasing account 6031. The intern program was suspended due to the COVID pandemic, decreasing account 6114. Education Incentive was removed from the MOU, decreasing account 6251.

Page 1-5: An increase of EMS supplies needed, reflecting the number in account 6716.

Page 1-6: Account 7561 increased, utilized HR Consultant for MOU negotiations.

Page 1-8: Fund 733, increased for interest collected.

Page 1-9: Fund 734, decreased to reflect actual amounts collected.

Page 1-10: Fund 758, the district anticipated having equipment up for surplus in the fiscal year but did not surplus any equipment. Removed the expenditure for the rescue vehicle, the District went with financing this equipment and does not anticipate having the vehicle in our possession this fiscal year.

At the completion of Finance Manager Van Groningen’s presentation, Director Hanson motioned to approve the amended budget. Director Slade-Troutman seconded. **MOTION** passed unanimously following a roll call vote.

**ADJOURNMENT**

Director Hanson adjourned the meeting at 10:20 a.m.

Attest:

Approved by:

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Nicole Long  
Board Secretary

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David Hanson  
Finance Committee

DRAFT

**Nevada County Consolidated Fire District  
Fund Recap & Cash Balances  
April 2020**

	Fund					Total
	722 Operating	723 Contingency	733 AB1600	734 Special Tax	758 Capital	
Beginning Cash <sup>1</sup>	537,875	1,069,800	70,480	2,824	368,502	2,049,481
Revenues	2,129,478		2,092	386,859	-	2,518,429
Expenditures	(494,632)	-	-	-	(15,221)	(509,853)
Other Inc/Expense	3,116		-	-	-	3,116
Other Activity <sup>2</sup>	3,322	-	(791)	-	-	2,531
Ending Cash <sup>1</sup>	2,179,159	1,069,800	71,781	389,683	353,281	4,063,704

<sup>1</sup> Includes Well Fargo

<sup>2</sup> Balance sheet cash activity not reported on fund report in the current month.

**Nevada County Consolidated Fire District  
Operating Fund 722  
April 2020**

	<b>April</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Revenue</b>				
<b>4000 · Taxes &amp; Assessments</b>				
4010 · Current Secured	1,242,154	2,951,245	3,084,552	96%
4011 · Prior Secured	(1,134)	(1,134)	59,702	(2%)
4020 · Current Unsecured	(147)	52,286		
4030 · Prior Unsecured	1,390	1,444		
4040 · Supplemental Secured	(1,356)	22,807	29,477	77%
4050 · Supplemental Unsecured	790	1,322		
4060 · Supplemental Prior Unsecured	169	172		
4110 · Special Assessment	803,839	1,909,165	2,009,382	95%
4150 · Special Tax of 2012	29	572		100%
4151 · Special Tax 2012 (transfer in)		563,000	955,327	59%
4230 · State Homeowners	10,133	24,067	25,435	95%
4240 · State Public Safety Prop 172	27,719	333,971	387,198	86%
4290 · Other		1		
<b>Total 4000 · Taxes &amp; Assessments</b>	<b>2,083,586</b>	<b>5,858,918</b>	<b>6,551,073</b>	<b>89%</b>
<b>4500 · Reimbursements</b>				
4510 · Strike Team	2,477	187,779	25,000	309%
4520 · Strike Team Prior Year		10,468		
4522 · Strike Team Cost Offset	(1,845)	(120,884)		
4540 · Vehicle Repair		4,113	10,000	41%
4550 · Cost Recovery	1,619	15,576	20,000	78%
4690 · Other Reimbursements	42,460	76,664	63,910	120%
<b>Total 4500 · Reimbursements</b>	<b>44,711</b>	<b>173,716</b>	<b>118,910</b>	<b>146%</b>
<b>4800 · Other Revenue</b>				
4810 · Inspections & Permits	930	10,726	10,000	107%
4812 · Plan Reviews		12,772	20,000	64%
4820 · Interest & Finance Charges	1	23,611	18,000	131%
4830 · Rentals	250	24,880	28,740	87%
4870 · Other Revenue		1,641	2,000	82%
<b>Total 4800 · Other Revenue</b>	<b>1,181</b>	<b>73,630</b>	<b>78,740</b>	<b>94%</b>
<b>Total Revenue</b>	<b>2,129,478</b>	<b>6,106,264</b>	<b>6,748,723</b>	<b>90%</b>

Fiscal year complete 84%. Payroll complete 85%.

**Nevada County Consolidated Fire District  
Operating Fund 722  
April 2020**

	<u>April</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
<b>5000 · Wages &amp; Benefits</b>				
<b>5100 · Wages</b>				
5111 · Chief / Deputy Chief (2)	27,181	294,960	357,321	83%
5113 · Battalion Chief (2)	16,469	177,591	220,969	80%
5114 · Prevention (2)	15,576	163,312	201,818	81%
5121 · Captains (9)	63,563	645,014	804,847	80%
5122 · Lieutenants (6)	35,456	346,094	445,973	78%
5123 · Firefighter (12)	55,022	561,374	701,821	80%
5131 · Supplemental / Seasonal FF		137,631	177,507	78%
5132 · PCF / Reserve FF		3,792	3,815	99%
5141 · Clerical (3)	17,344	185,317	218,433	85%
5145 · Fire Mechanic (1.5)	9,454	93,114	115,737	80%
5151 · Overtime	19,606	285,808	453,941	63%
5153 · Additional Overtime Staffing		7,772	17,574	44%
5155 · EPSL Overtime	102	102		
5161 · Strike Team		90,623		
5165 · Strike Team Backfill		43,692		
5167 · Strike Team Revenue Offset	(1,818)	(119,156)		
5171 · Holiday Stipend		62,755	70,925	88%
5173 · Vacation / CTO Buy Back	4,938	51,499	79,965	64%
5185 · Directors	450	3,450	4,500	77%
<b>Total 5100 · Wages</b>	<b>263,343</b>	<b>3,034,744</b>	<b>3,875,146</b>	<b>78%</b>
<i>**Strike Team Labor 0.39%</i>				
<b>5500 · Payroll Taxes</b>				
5511 · Medicare Employer Tax	3,409	41,583	56,504	74%
5512 · Soc Security Employer Tax	28	449	516	87%
5521 · SUI Employer Tax	9	6,838	9,108	75%
5526 · Strike Team Revenue Offset	(26)	(1,728)		
<b>Total 5500 · Payroll Taxes</b>	<b>3,420</b>	<b>47,142</b>	<b>66,128</b>	<b>71%</b>
<b>5700 · Benefits</b>				
5711 · Pension	43,234	772,225	900,391	86%
5731 · Health Insurance	66,029	568,595	772,464	74%
5735 · Life Insurance	930	12,187	16,200	75%
5751 · Workers Comp Insurance		188,898	188,898	100%
<b>Total 5700 · Benefits</b>	<b>110,193</b>	<b>1,541,905</b>	<b>1,877,953</b>	<b>82%</b>
<b>Total 5000 · Wages &amp; Benefits</b>	<b>376,956</b>	<b>4,623,791</b>	<b>5,819,227</b>	<b>79%</b>
<i>**Strike Team Labor 0.26%</i>				

Fiscal year complete 84%. Payroll complete 85%.



**Nevada County Consolidated Fire District  
Operating Fund 722  
April 2020**

	<b>April</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>% of Budget</b>
<b>6000 · Personnel Related</b>				
<b>6010 · Clothing / PPE</b>				
6011 · Uniforms	261	3,138	11,835	27%
6021 · Personal Protective Equip	1,819	32,536	40,000	81%
6031 · Safety & PPE (per MOU)	186	23,417	25,700	91%
<b>Total 6010 · Clothing / PPE</b>	<b>2,266</b>	<b>59,091</b>	<b>77,535</b>	<b>76%</b>
<b>6100 · Food / Meals</b>				
6111 · Meals - Administration		80	350	23%
6113 · Meals - Fire			1,500	
6114 · Meals - Interns		10,560	36,473	29%
<b>Total 6100 · Food / Meals</b>		<b>10,640</b>	<b>38,323</b>	<b>28%</b>
<b>6200 · Training / Fitness</b>				
6211 · Wellness Program	4,300	22,831	26,740	85%
6213 · Fitness Program		3,670	4,400	83%
6221 · Tuition - Safety Personnel	1,500	12,944	20,000	65%
6232 · Travel Expense	858	4,017	8,500	47%
6241 · Training Materials		556	2,000	28%
6246 · Public Safety Training Center		1,194	1,000	119%
6251 · Education Incentive Program		407	9,300	4%
6261 · Licenses & Certificates	88	2,209	2,250	98%
6271 · Training - Administration	750	4,467	7,000	64%
<b>Total 6200 · Training / Fitness</b>	<b>7,496</b>	<b>52,295</b>	<b>81,190</b>	<b>64%</b>
<b>Total 6000 · Personnel Related</b>	<b>9,762</b>	<b>122,026</b>	<b>197,048</b>	<b>62%</b>
<b>6500 · Facility &amp; Equipment Related</b>				
<b>6510 · Communications</b>				
6511 · Telephones	1,982	13,731	18,000	76%
6521 · Mobile Phones	771	6,986	8,550	82%
<b>Total 6510 · Communications</b>	<b>2,753</b>	<b>20,717</b>	<b>26,550</b>	<b>78%</b>
<b>6550 · Station</b>				
6551 · Supplies & Services - Stations	1,228	11,667	18,000	65%
6591 · Small Tools		209		
<b>Total 6550 · Station</b>	<b>1,228</b>	<b>11,876</b>	<b>18,000</b>	<b>66%</b>
<b>6610 · Insurance</b>				
6611 · Liability		14,335	13,824	104%
6621 · Property		16,497	16,457	100%
<b>Total 6610 · Insurance</b>		<b>30,832</b>	<b>30,281</b>	<b>102%</b>
<b>6650 · Maintenance</b>				
6681 · Facility Maint & Improvements	45,780	100,566	120,000	84%
<b>Total 6650 · Maintenance</b>	<b>45,780</b>	<b>100,566</b>	<b>120,000</b>	<b>84%</b>
<b>6700 · Medical Supplies</b>				
6716 · EMS Supplies	1,214	14,924	12,000	124%
<b>Total 6700 · Medical Supplies</b>	<b>1,214</b>	<b>14,924</b>	<b>12,000</b>	<b>124%</b>

Fiscal year complete 84%. Payroll complete 85%.

**Nevada County Consolidated Fire District  
Operating Fund 722  
April 2020**

	<b>April</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>% of Budget</b>
<b>6750 · Apparatus Equipment</b>				
6751 · Hose		9,953	21,000	47%
6756 · Ladders			1,150	
6761 · Suppression Equip		4,020	10,000	40%
6766 · Power Tools & Equipment		6,671	6,800	98%
6771 · Pump Testing	3,740	3,740	4,347	86%
6776 · Mobile Communications		2,245	2,500	90%
6781 · Technical Rescue Equip	2,019	4,638	6,500	71%
6786 · SCBA Repair & Maintenance		2,342	5,000	47%
6791 · Small Tools - Apparatus		38	1,000	4%
<b>Total 6750 · Apparatus Equipment</b>	<b>5,759</b>	<b>33,647</b>	<b>58,297</b>	<b>58%</b>
<b>6800 · Utilities</b>				
6811 · Alarm	366	1,384	2,120	65%
6821 · Electricity / Gas	2,784	32,948	44,515	74%
6831 · Propane	1,163	10,770	13,230	81%
6841 · Trash	226	2,879	3,837	75%
6851 · Water / Sewer	198	6,838	8,224	83%
<b>Total 6800 · Utilities</b>	<b>4,737</b>	<b>54,819</b>	<b>71,926</b>	<b>76%</b>
<b>6900 · Capital Expenditures</b>				
6911 · Stations	18,000	18,000		
6921 · Apparatus & Equipment		26,763	31,500	85%
<b>Total 6900 · Capital Expenditures</b>	<b>18,000</b>	<b>44,763</b>	<b>31,500</b>	<b>142%</b>
<b>Total 6500 · Facility &amp; Equipment Related</b>	<b>79,471</b>	<b>312,144</b>	<b>368,554</b>	<b>85%</b>
<b>7000 · Vehicle Related</b>				
<b>7001 · Insurance</b>				
7005 · Vehicle Insurance		7,471	8,481	88%
7001 · Insurance - Other	202	202		100%
<b>Total 7001 · Insurance</b>	<b>202</b>	<b>7,673</b>	<b>8,481</b>	<b>90%</b>
<b>7010 · Maintenance</b>				
7011 · Accessories	5,606	48,343		
7016 · Batteries	609	1,992		
7021 · Body		902		
7026 · Brakes		3,533		
7036 · Pumps		1,904		
7041 · Tires		10,522		
7046 · Tools & Shop Related	633	12,055		
7048 · All Categories for Budget			106,200	
7049 · Outside Agency Vehicle Maint	174	4,167		
7010 · Maintenance - Other		248		
<b>Total 7010 · Maintenance</b>	<b>7,022</b>	<b>83,666</b>	<b>106,200</b>	<b>79%</b>
<b>7050 · Fuel</b>				
7051 · Fuel	3,181	51,052	67,598	76%
<b>Total 7050 · Fuel</b>	<b>3,181</b>	<b>51,052</b>	<b>67,598</b>	<b>76%</b>
<b>Total 7000 · Vehicle Related</b>	<b>10,405</b>	<b>142,391</b>	<b>182,279</b>	<b>78%</b>

Fiscal year complete 84%. Payroll complete 85%.

**Nevada County Consolidated Fire District  
Operating Fund 722  
April 2020**

	<u>April</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
<b>7500 · General &amp; Admin Related</b>				
<b>7501 · Office Expense</b>				
7502 · Administration	781	3,784	7,200	53%
7506 · Board	100	773	1,800	43%
7508 · Computer & Software Expense	10,053	38,209	60,723	63%
7509 · Copier Expense	181	1,136	1,500	76%
7511 · Memberships		10,247	15,000	68%
7521 · Postage & Delivery	125	1,059	2,040	52%
<b>Total 7501 · Office Expense</b>	<u>11,240</u>	<u>55,208</u>	<u>88,263</u>	<u>63%</u>
<b>7550 · Professional Services</b>				
7551 · Accounting		11,764	11,450	103%
7556 · Computer & IT Support	1,215	7,157	9,720	74%
7561 · Consultants	1,600	23,895	22,000	109%
7563 · Hiring Expense		2,138	8,005	27%
7566 · Legal Expense	1,918	20,309	24,433	83%
7571 · Medical Director	900	1,874	3,600	52%
<b>Total 7550 · Professional Services</b>	<u>5,633</u>	<u>67,137</u>	<u>79,208</u>	<u>85%</u>
<b>7590 · Publications</b>				
7591 · Legal Notices		392	600	65%
7596 · Marketing / Advertising			500	
<b>Total 7590 · Publications</b>		<u>392</u>	<u>1,100</u>	<u>36%</u>
<b>7600 · Special District</b>				
7621 · LAFCo		6,458	6,458	100%
7631 · Nevada County Fees		76,540	71,901	106%
<b>Total 7600 · Special District</b>		<u>82,998</u>	<u>78,359</u>	<u>106%</u>
<b>7650 · Prevention</b>				
7651 · Code Purchases	179	3,127	3,000	104%
7653 · Investigation Supplies		564	7,025	8%
7657 · Inspection Supplies		88	3,000	3%
7661 · Prof Svcs / Plan Checks		1,273	2,500	51%
7663 · Public Education Supplies		3,040	6,000	51%
7665 · Subscriptions / Memberships	75	1,266	5,750	22%
7667 · Training	793	4,259	5,000	85%
7669 · Other Prevention / Law Enforce	118	2,074	8,000	26%
<b>Total 7650 · Prevention</b>	<u>1,165</u>	<u>15,691</u>	<u>40,275</u>	<u>39%</u>
<b>7800 · JPA</b>				
7831 · Dispatch Charges		74,803	100,000	75%
7841 · Dues / Administration		4,316	8,918	48%
<b>Total 7800 · JPA</b>		<u>79,119</u>	<u>108,918</u>	<u>73%</u>
<b>Total 7500 · General &amp; Admin Related</b>	<u>18,038</u>	<u>300,545</u>	<u>396,123</u>	<u>76%</u>
<b>8500 · Strike Team Non Labor Expenses</b>		<u>4,312</u>		
<b>Total Expense</b>	<u>494,632</u>	<u>5,505,209</u>	<u>6,963,231</u>	<u>79%</u>

Fiscal year complete 84%. Payroll complete 85%.

**Nevada County Consolidated Fire District  
 Operating Fund 722  
 April 2020**

	<u>April</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
Fund Over / (Under)	1,634,846	601,055	(214,508)	
Other Income				
9001 · Grant Revenue	10,514	26,250		
Total Other Income	10,514	26,250		
Other Expense				
8700 · Transfers Out				
8723 · Transfer to 723			166,940	
8758 · Transfer to 758			75,000	
Total 8700 · Transfers Out			241,940	
9101 · Grant Expense	7,398	18,838		
Total Other Expense	7,398	18,838	241,940	8%
Net Other	3,116	7,412	(241,940)	(3%)
Net Fund Activity	<u>1,637,962</u>	<u>608,467</u>	<u>(456,448)</u>	

**Nevada County Consolidated Fire District  
 AB 1600 Mitigation Fund 733  
 April 2020**

	<b>April</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Revenue</b>				
<b>4000 · Taxes &amp; Assessments</b>				
4160 · AB 1600 Mitigation Fees	2,067	77,781	80,000	97%
<b>Total 4000 · Taxes &amp; Assessments</b>	<b>2,067</b>	<b>77,781</b>	<b>80,000</b>	<b>97%</b>
<b>4800 · Other Revenue</b>				
4820 · Interest & Finance Charges		1,650		
4870 · Other Revenue	25	50		
<b>Total 4800 · Other Revenue</b>	<b>25</b>	<b>1,700</b>		
<b>Total Revenue</b>	<b>2,092</b>	<b>79,481</b>	<b>80,000</b>	<b>99%</b>
<b>Expense</b>				
<b>6500 · Facility &amp; Equipment Related</b>				
<b>6900 · Capital Expenditures</b>				
6911 · Stations		27,085	54,170	50%
6921 · Apparatus & Equipment		98,996	98,996	100%
<b>Total 6900 · Capital Expenditures</b>		<b>126,081</b>	<b>153,166</b>	<b>82%</b>
<b>Total 6500 · Facility &amp; Equipment Related</b>		<b>126,081</b>	<b>153,166</b>	<b>82%</b>
<b>Total Expense</b>		<b>126,081</b>	<b>153,166</b>	<b>82%</b>
<b>Fund Over / (Under)</b>	<b>2,092</b>	<b>(46,600)</b>	<b>(73,166)</b>	<b>64%</b>
<b>Net Fund Activity</b>	<b>2,092</b>	<b>(46,600)</b>	<b>(73,166)</b>	

**Nevada County Consolidated Fire District  
Special Tax Fund 734  
April 2020**

	<b>April</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Revenue</b>				
<b>4000 · Taxes &amp; Assessments</b>				
4150 · Special Tax of 2012	386,859	913,744	962,226	95%
<b>Total 4000 · Taxes &amp; Assessments</b>	386,859	913,744	962,226	95%
<b>4800 · Other Revenue</b>				
4820 · Interest & Finance Charges		1,423	1,355	105%
<b>Total 4800 · Other Revenue</b>		1,423	1,355	105%
<b>Total Revenue</b>	386,859	915,167	963,581	95%
<b>Expense</b>				
<b>7500 · General &amp; Admin Related</b>				
<b>7600 · Special District</b>				
7631 · Nevada County Fees		8,502	8,757	97%
<b>Total 7600 · Special District</b>		8,502	8,757	97%
<b>Total 7500 · General &amp; Admin Related</b>		8,502	8,757	97%
<b>Total Expense</b>		8,502	8,757	97%
<b>Fund Over / (Under)</b>	386,859	906,665	954,824	95%
<b>Other Expense</b>				
<b>8700 · Transfers Out</b>				
8722 · Transfer to 722		563,000	955,327	59%
<b>Total 8700 · Transfers Out</b>		563,000	955,327	59%
<b>Total Other Expense</b>		563,000	955,327	59%
<b>Net Other</b>		(563,000)	(955,327)	59%
<b>Net Fund Activity</b>	<b>386,859</b>	<b>343,665</b>	<b>(503)</b>	

**Nevada County Consolidated Fire District  
Capital Fund 758  
April 2020**

	<b>April</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Revenue</b>				
<b>4800 · Other Revenue</b>				
4820 · Interest & Finance Charges		8,387		
4855 · Sale of Real Property			40,000	
<b>Total 4800 · Other Revenue</b>		<b>8,387</b>	<b>40,000</b>	<b>21%</b>
<b>Total Revenue</b>		<b>8,387</b>	<b>40,000</b>	<b>21%</b>
<b>Expense</b>				
<b>6500 · Facility &amp; Equipment Related</b>				
<b>6900 · Capital Expenditures</b>				
6911 · Stations	5,250	40,420	42,000	96%
6921 · Apparatus & Equipment	4,432	189,871	205,286	92%
6931 · Vehicles	5,539	58,636	345,267	17%
<b>Total 6900 · Capital Expenditures</b>	<b>15,221</b>	<b>288,927</b>	<b>592,553</b>	<b>49%</b>
<b>Total 6500 · Facility &amp; Equipment Related</b>	<b>15,221</b>	<b>288,927</b>	<b>592,553</b>	<b>49%</b>
<b>Total Expense</b>	<b>15,221</b>	<b>288,927</b>	<b>592,553</b>	<b>49%</b>
<b>Fund Over / (Under)</b>	<b>(15,221)</b>	<b>(280,540)</b>	<b>(552,553)</b>	<b>51%</b>
<b>Other Income</b>				
<b>8800 · Transfers In</b>				
8822 · Transfer from 722			75,000	
<b>Total 8800 · Transfers In</b>			<b>75,000</b>	
<b>Total Other Income</b>			<b>75,000</b>	
<b>Net Other</b>			<b>75,000</b>	
<b>Net Fund Activity</b>	<b>(15,221)</b>	<b>(280,540)</b>	<b>(477,553)</b>	

**Nevada County Consolidated Fire District**  
**Check History Report**  
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Date	Number	Name	Account	Paid Amount
04/02/2020	220507	SIERRASACRAMENTO VALLEY EMS	7508 · Computer & Software Expense	15.00
04/02/2020	220508	SPECIAL DIST RISK MGMT AUTH.	5731 · Health Insurance	4,851.57
04/02/2020	220509	BLUE SHIELD OF CALIFORNIA	5731 · Health Insurance	30,970.58
04/02/2020	220510	MCPAHAN, TERRY	6261 · Licenses & Certificates	68.00
04/02/2020	220511	NETWORK DESIGN ASSOCIATES	7556 · Computer & IT Support	270.00
04/02/2020	220512	ATWOOD INSURANCE AGENCY	7001 · Insurance	202.00
04/02/2020	220513	MOULE PAINT & GLASS, INC.	7011 · Accessories	727.51
04/02/2020	220514	EVERGUARD SYSTEMS	6811 · Alarm	165.00
04/02/2020	220515	PENN VALLEY FIRE	6221 · Tuition - Safety Personnel	750.00
04/02/2020	220516	SUBURBAN PROPANE	6831 · Propane	495.00
04/02/2020	220517	RESCUE RESPONSE	6781 · Technical Rescue Equip	785.51
04/02/2020	220518	COMCAST	6511 · Telephones	418.28
04/02/2020	220519	AUBURN FORD	7011 · Accessories	1,178.03
04/02/2020	220520	SCOTT'S PPE RECON, INC.	6681 · Facility Maint & Improvements	1,515.67
04/02/2020	220521	AFLAC	2271 · AFLAC Payable	982.00
04/02/2020	220522	AT&T CALNET 3	6511 · Telephones	44.71
04/02/2020	220523	FIRE DISTRICTS ASSOCIATION OF CALIFORNIA	5735 · Life Insurance	1,599.15
04/02/2020	220524	STANDARD INSURANCE COMPANY	2273 · LTD [Safety] Payable	907.50
04/02/2020	V962652	BUCKMASTER OFFICE SOLUTIONS	7509 · Copier Expense	103.35
04/02/2020	V962653	CAPITOL CLUTCH AND BRAKE, INC.	7011 · Accessories	23.38
04/02/2020	V962658	GRAY ELECTRIC CO.	6681 · Facility Maint & Improvements	327.45
04/02/2020	V962661	LONG, NICOLE	7502 · Administration	57.07
04/02/2020	V962662	HILLS FLAT LUMBER COMPANY	9101 · Grant Expense	4,939.20
04/02/2020	V962663	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	126.48
04/02/2020	V962666	RIVERVIEW INTERNATIONAL TRUCKS	7011 · Accessories	127.95
04/02/2020	V962667	WALKER'S OFFICE SUPPLY	6551 · Supplies & Services - Stations	567.76
04/02/2020	V962670	BURTON'S FIRE APPARATUS	6771 · Pump Testing	3,851.23
04/02/2020	V962688	KAISER FOUNDATION HEALTH PLAN	5731 · Health Insurance	20,143.40
04/02/2020	V962692	SMARTER BROADBAND	6511 · Telephones	40.00
04/09/2020		PP: 03/22 - 04/04/2020	Net Payroll	96,832.37
04/09/2020	220784	NCCFD EFTPS (Fed & State Taxes)	2201 · Federal Income Tax Payable	13,712.42
			2202 · FICA Payable (Medicare & SS)	3,566.42
			2202 · FICA Payable (Medicare & SS)	37.20
			2211 · State Income Tax Payable	5,236.11
			2213 · SUI Payable	6.32
04/09/2020	220785	WILDLAND FF FOUNDATION	2253 · WLF Payable	312.00
04/09/2020	220786	HSA BANK, DIV. OF WEBSTER BANK	2276 · HSA Payable	178.21
04/09/2020	220787	HSA BANK, DIV. OF WEBSTER BANK	5731 · Health Insurance	12,731.57
04/09/2020	220788	CalPERS 457 Plan (Def. Comp)	2266 · Deferred Compensation Payable	1,350.00
04/09/2020	220789	GRASS VALLEY SIGN CO	6681 · Facility Maint & Improvements	35.74
04/09/2020	220790	NETWORK DESIGN ASSOCIATES	7556 · Computer & IT Support	675.00
04/09/2020	220792	AIR EXCHANGE	6681 · Facility Maint & Improvements	2,462.35
04/09/2020	220794	RIEBES AUTO PARTS	7011 · Accessories	1,327.26
04/09/2020	220795	SNAPON INDUSTRIAL	7046 · Tools & Shop Related	9.86
04/09/2020	220797	ESO (Fire House)	7508 · Computer & Software Expense	6,095.40
04/09/2020	220798	CalCARD (US BANK)	<i>See Attached Report</i>	8,756.35
04/09/2020	220799	EXTREME ROOFING	6681 · Facility Maint & Improvements	20,140.00
04/09/2020	220800	DAVID DUNCAN, MD	7571 · Medical Director	900.00
04/09/2020	220801	STREAMLINE	7508 · Computer & Software Expense	200.00
04/09/2020	220802	Minuteman Press	9101 · Grant Expense	2,458.83
04/09/2020	908935	CalPERS (Retirement)	2261 · CalPERS Payable	35.34
			2261 · CalPERS Payable	11,191.89



**Nevada County Consolidated Fire District**  
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Date	Number	Name	Account	Paid Amount
			2261 · CalPERS Payable	266.28
			5711 · Pension	21,603.78
04/09/2020	V963195	ECONOMY PEST CONTROL	6681 · Facility Maint & Improvements	126.00
04/09/2020	V963211	NEVADA COUNTY PROF FF ASSN	2251 · NCCFA Dues	1,085.00
04/09/2020	V963216	AIRGAS, NCN	6716 · EMS Supplies	203.78
04/09/2020	V963217	NATIONWIDE RETIREMENT SOLUTION	2266 · Deferred Compensation Payable	5,101.50
04/09/2020	V963221	RIVERVIEW INTERNATIONAL TRUCKS	7011 · Accessories	80.48
04/09/2020	V963224	WALKER'S OFFICE SUPPLY	6551 · Supplies & Services - Stations	106.59
04/09/2020	V963232	BURTON'S FIRE APPARATUS	7011 · Accessories	395.58
04/09/2020	V963237	SUDDENLINK (CEQUEL)	6511 · Telephones	138.45
04/09/2020	V963250	SATCOM GLOBAL INC	6521 · Mobile Phones	102.26
04/09/2020	V963262	Michael E. Lewis	7561 · Consultants	1,600.00
04/09/2020	V963264	ROBINSON ENTERPRISES, INC.	7051 · Fuel	366.34
04/16/2020	221028	WASTE MANAGEMENT OF NEV. CO.	6841 · Trash	225.90
04/16/2020	221029	PURCHASE POWER	7521 · Postage & Delivery	131.93
04/16/2020	221030	LIFE ASSIST INC.	6716 · EMS Supplies	1,010.50
04/16/2020	221031	NID	6851 · Water / Sewer	87.58
04/16/2020	221032	PACIFIC GAS & ELECTRIC CO.	6821 · Electricity / Gas	2,783.67
04/16/2020	221033	BETTS TRUCK PARTS	7011 · Accessories	940.50
04/16/2020	221034	COMCAST	6511 · Telephones	129.34
04/16/2020	221035	WITMER ASSOCIATES, INC. dba	6021 · Personal Protective Equip	385.21
04/16/2020	221036	EXTREME ROOFING	6681 · Facility Maint & Improvements	4,500.00
04/16/2020	221037	AT&T CALNET 3	6511 · Telephones	382.58
04/16/2020	221038	GOLDEN STATE EMERGENCY VEHICLE	7011 · Accessories	484.67
04/16/2020	221039	GAETKE MEDICAL CORPORATION	6211 · Wellness Program	4,300.00
04/16/2020	V963385	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	126.48
04/16/2020	V963393	RIVERVIEW INTERNATIONAL TRUCKS	7011 · Accessories	265.94
04/16/2020	V963395	WALKER'S OFFICE SUPPLY	6551 · Supplies & Services - Stations	41.66
04/16/2020	V963398	HUNT & SONS, INC.	7051 · Fuel	2,647.86
04/23/2020		PP: 04/05 - 04/18/2020	Net Payroll	89,660.36
04/23/2020	221249	NCCFD EFTPS (Fed & State Taxes)	2201 · Federal Income Tax Payable	11,749.99
			2202 · FICA Payable (Medicare & SS)	3,251.38
			2202 · FICA Payable (Medicare & SS)	18.60
			2211 · State Income Tax Payable	4,337.46
			2213 · SUI Payable	3.16
04/23/2020	221250	HSA BANK, DIV. OF WEBSTER BANK	2276 · HSA Payable	178.21
04/23/2020	221251	CalPERS 457 Plan (Def. Comp)	2266 · Deferred Compensation Payable	1,350.00
04/23/2020	221252	Empire Energy Inc.	6911 · Stations	18,000.00
04/23/2020	221292	A&A A/C & HEATING	6681 · Facility Maint & Improvements	479.00
04/23/2020	221297	AT&T (Carol Stream)	6511 · Telephones	36.01
04/23/2020	221299	VERIZON WIRELESS	6521 · Mobile Phones	668.91
04/23/2020	221303	NETWORK DESIGN ASSOCIATES	7508 · Computer & Software Expense	2,870.00
04/23/2020	221310	LIEBERT CASSIDY WHITMORE	7566 · Legal Expense	418.00
04/23/2020	221311	NID	6851 · Water / Sewer	110.87
04/23/2020	221337	NorCal Construction	6681 · Facility Maint & Improvements	9,980.00
04/23/2020	221340	MEM ELECTRICAL INC	6681 · Facility Maint & Improvements	1,325.00
04/23/2020	221342	McMurchie Law	7566 · Legal Expense	1,500.00
04/23/2020	221346	AT&T CALNET 3	6511 · Telephones	67.25
04/23/2020	221347	GOLDEN STATE EMERGENCY VEHICLE	7011 · Accessories	57.30
04/23/2020	221355	Titan Shred	7502 · Administration	35.00
04/23/2020	908975	CalPERS (Retirement)	2261 · CalPERS Payable	35.34
			2261 · CalPERS Payable	11,171.81

**Nevada County Consolidated Fire District**  
**Check History Report**  
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Date	Number	Name	Account	Paid Amount
			2261 · CalPERS Payable	332.86
			5711 · Pension	21,630.04
04/23/2020	V963497	CAPITOL CLUTCH AND BRAKE, INC.	7011 · Accessories	122.65
04/23/2020	V963516	HILLS FLAT LUMBER COMPANY	6681 · Facility Maint & Improvements	571.42
04/23/2020	V963518	NEVADA COUNTY PROF FF ASSN	2251 · NCCFA Dues	1,085.00
04/23/2020	V963524	NATIONWIDE RETIREMENT SOLUTION	2266 · Deferred Compensation Payable	5,109.52
04/23/2020	V963531	WALKER'S OFFICE SUPPLY	7502 · Administration	77.89
04/23/2020	V963543	SUDDENLINK (CEQUEL)	6511 · Telephones	23.99
04/23/2020	V963573	ROBINSON ENTERPRISES, INC.	7051 · Fuel	276.21
04/23/2020	V963596	Mickelson Industrial Sewing	7011 · Accessories	243.84
04/30/2020	221467	COMCAST	6511 · Telephones	279.05
04/30/2020	221476	EVERGUARD SYSTEMS	6811 · Alarm	165.00
04/30/2020	221481	SUBURBAN PROPANE	6831 · Propane	667.98
04/30/2020	221482	AT&T Long Distance	6511 · Telephones	6.70
04/30/2020	221503	SPAR TREE FORESTRY	6681 · Facility Maint & Improvements	4,000.00
04/30/2020	221516	THE UPS STORE	7521 · Postage & Delivery	34.50
04/30/2020	221522	GOLDEN STATE EMERGENCY VEHICLE	7011 · Accessories	91.95
04/30/2020	221531	Angel Armor	6021 · Personal Protective Equip	1,324.17
04/30/2020	V963676	BUCKMASTER OFFICE SOLUTIONS	7509 · Copier Expense	77.28
04/30/2020	V963688	MISSION LINEN SUPPLY, INC.	6551 · Supplies & Services - Stations	126.48
04/30/2020	V963694	WALKER'S OFFICE SUPPLY	7502 · Administration	38.89
04/30/2020	V963712	SMARTER BROADBAND	6511 · Telephones	40.00
Total 1002 · NC Operating 722				\$ 507,752.35
<b>1003 · NC Mitigation 733</b>				
04/30/2020	221487	Candice SalemSmallwood	4160 · AB 1600 Mitigation Fees	485.84
Total 1003 · NC Mitigation 733				\$ 485.84
<b>1004 NC Special Tax 734</b>				
Total 1004 NC Special Tax 734				\$ -
<b>1008 · NC Capital Expenditure 758</b>				
04/02/2020	220519	AUBURN FORD	6931 · Vehicles	41.56
04/09/2020	220794	RIEBES AUTO PARTS	6931 · Vehicles	307.93
04/09/2020	220791	GLASS ARCHITECTS	6911 · Stations	5,250.00
04/09/2020	220796	Top This Outfitters	6931 · Vehicles	2,766.98
04/09/2020	220798	CalCARD (US BANK)	<i>See Attached Report</i>	297.78
04/16/2020	V963384	HILLS FLAT LUMBER COMPANY	6931 · Vehicles	3.63
04/16/2020	V963433	LEHR AUTO ELECTRIC	6931 · Vehicles	2,067.35
04/23/2020	V963564	BANNER COMMUNICATIONS	6931 · Vehicles	54.25
04/23/2020	221295	L.N. CURTIS & SONS	6921 · Apparatus & Equipment	4,431.53
Total 1008 · NC Reserve 758				\$ 15,221.01
<b>1022 · Wells Fargo 2541</b>				
Total 1022 · Wells Fargo 2541				\$ -
<b>1023 · Wells Fargo 2637</b>				
Total 1023 · Wells Fargo 2637				\$ -
<b>TOTAL CHECKS ISSUED</b>				<b>523,459.20</b>

**Nevada County Consolidated Fire District**  
**Credit Card History Report Export**  
 April 2020

Statement Cycle 03/06 - 04/05/2020

Date	Cardholder	Vendor Name	Account	Paid Amount
04/06/2020	Davison	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	71.44
04/06/2020	Davison	AMAZON MARKETPLACE	6681 · Facility Maint & Improvements	135.44
04/06/2020	Davison	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	15.77
04/06/2020	Davison	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	47.36
04/06/2020	Davison	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	6.06
04/06/2020	Funk	NEVADA CO COMMUNITY DEVELOPMENT	6681 · Facility Maint & Improvements	241.16
04/06/2020	Greene	SNAP-ON INDUSTRIAL	7046 · Tools & Shop Related	195.92
04/06/2020	Greene	CORNWELL ANDERSON TOOL	7046 · Tools & Shop Related	29.35
04/06/2020	Greene	PIERCE MANUFACTURING, INC.	6221 · Tuition - Safety Personnel	1,500.00
04/06/2020	Greene	SNAP-ON INDUSTRIAL	7046 · Tools & Shop Related	17.25
04/06/2020	Greene	DISH NETWORK	6511 · Telephones	75.60
04/06/2020	Greene	ROCKLIN HYDRAULICS	7011 · Accessories	148.60
04/06/2020	Greene	KIMBALL MIDWEST	7011 · Accessories	155.98
04/06/2020	Greene	MAC TOOLS	7046 · Tools & Shop Related	108.50
04/06/2020	Greene	KIMBALL MIDWEST	7046 · Tools & Shop Related	235.43
04/06/2020	Long	Eagle Engraving	6011 · Uniforms	263.35
04/06/2020	Long	AMAZON MARKETPLACE	7502 · Administration	17.12
04/06/2020	Long	CONFERENCECALLER.COM	6511 · Telephones	300.00
04/06/2020	Long	MICROSOFT OFFICE	7508 · Computer & Software Expense	893.00
04/06/2020	Long	AMAZON MARKETPLACE	7502 · Administration	15.04
04/06/2020	Long	AMAZON MARKETPLACE	7502 · Administration	21.38
04/06/2020	Long	CONFERENCECALLER.COM	7506 · Board	50.00
04/06/2020	Long	CONFERENCECALLER.COM	7506 · Board	50.00
04/06/2020	Long	AMAZON MARKETPLACE	7508 · Computer & Software Expense	249.43
04/06/2020	Long	LexisNexis	7651 · Code Purchases	61.16
04/06/2020	Long	AMAZON MARKETPLACE	7502 · Administration	13.95
04/06/2020	Long	AMAZON MARKETPLACE	7502 · Administration	10.06
04/06/2020	Mason	INTERNATIONAL CODE COUNCIL	7651 · Code Purchases	118.00
04/06/2020	Mason	CCAI	7665 · Subscriptions / Memberships	75.00
04/06/2020	McMahan	Santa Ynez Valley Marriott	7667 · Training	792.65
04/06/2020	Menet	Demartini RV Sales	7011 · Accessories	19.74
04/06/2020	Sullivan	Quality Inn, Lone Pine	6232 · Travel Expense	129.03
04/06/2020	Sullivan	CMC RESCUE, INC.	6781 · Technical Rescue Equip	1,233.31
04/06/2020	Sullivan	RESCUE TRAINING INSTITUTE	6261 · Licenses & Certificates	20.00
04/06/2020	Sullivan	AMAZON MARKETPLACE	7502 · Administration	62.32
04/06/2020	Turner	AMAZON MARKETPLACE	6031 · Safety & PPE (per MOU)	162.51
04/06/2020	Turner	Mustang Firearms	7669 · Other Prevention / Law Enforce	118.26
04/06/2020	Witter	Hampton Inn, Las Vegas	6232 · Travel Expense	728.85
04/06/2020	Witter	TRACTOR SUPPLY CO	6551 · Supplies & Services - Stations	91.07
04/06/2020	Witter	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	277.26
<b>Fund 722 Total</b>				<b>\$ 8,756.35</b>
04/06/2020	Greene	Marathon Seat Covers	6931 · Vehicles	297.78
<b>Fund 758 Total</b>				<b>\$ 297.78</b>
<b>Total Charges</b>				<b>\$ 9,054.13</b>
<b>Payment Information</b>				
04/09/2020		Check 220798	Fund 722	8,756.35
04/09/2020		Check 220798	Fund 758	297.78
<b>Payments to U.S. Bank Cal Card</b>				<b>\$ 9,054.13</b>
<b>Account Balance</b>				<b>\$ -</b>



# Nevada County Consolidated Fire District

## Resolution 20-09

### Budget Amendment FY 2019-20

**WHEREAS**, the Nevada County Consolidated Fire District adopted Resolution R19-25 which adopted the final budget for the fiscal year beginning July 1, 2019 and ending June 30, 2020, in accordance with the requirements of the California Government Code 13895; and

**WHEREAS**, the Nevada County Consolidated Fire District wishes to amend the fiscal year 2019/2020 budget; and

**WHEREAS**, activities occurring during the fiscal year have necessitated deviations from the final budget approved by the Board of Directors via Resolution 19-25, and

**WHEREAS**, such expenditures have been approved by the Board of Directors in prior board meeting, or such expenditures are within authorized spending limits established by the Board of Directors.

**NOW, THEREFORE, BE IT RESOLVED** the Amended Budget for Fiscal Year 2019-20 be adopted by the Board of Directors.

**PASSED AND ADOPTED** by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 21st day of May, 2020 by the following roll call:

Ayes:

Noes:

Absent:

Abstain:

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

Attest:

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Nicole Long, Secretary of the Board

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

	FY 2019-20		
	Amended Budget	Final Budget	Change
<b>Revenues</b>			
Taxes & Assessments	6,551,072	6,551,072	-
Reimbursements	178,969	118,910	60,059
Other Revenue	73,740	78,740	(5,000)
<b>Revenue Total</b>	<b>6,803,781</b>	<b>6,748,722</b>	<b>55,059</b>
<b>Operating Expenditures</b>			
<b>Wages &amp; Benefits</b>			
Wages	3,900,904	3,875,146	25,758
Taxes	66,501	66,128	373
Benefits	1,890,636	1,877,953	12,683
<b>Wages &amp; Benefits Total</b>	<b>5,858,041</b>	<b>5,819,227</b>	<b>38,814</b>
Personnel Related	169,602	197,048	(27,446)
Facility & Equipment	391,554	368,554	23,000
Vehicle Related	182,279	182,279	-
Gen & Admin	407,618	396,123	11,495
<b>Total Operating Expenditures</b>	<b>7,009,093</b>	<b>6,963,230</b>	<b>45,863</b>
<b>Fund 722 Over / &lt;under&gt;</b>	<b>(205,312)</b>	<b>(214,508)</b>	<b>9,196</b>
<b>Seasonal program funded from prior yr</b>	<b>169,241</b>	<b>217,377</b>	<b>(48,136)</b>
<b>Fund 722 adjusted Over / &lt;under&gt;</b>	<b>(36,071)</b>	<b>2,869</b>	<b>(38,940)</b>
<b>Beginning Cash Balance</b>	<b>1,573,045</b>	<b>1,573,045</b>	<b>-</b>
Revenues	6,803,781	6,748,722	55,059
<b>Available Cash</b>	<b>8,376,826</b>	<b>8,321,767</b>	<b>55,059</b>
Expenditures	(7,009,093)	(6,963,230)	(45,863)
Transfer Out Capital Expenditures (758)	(75,000)	(75,000)	-
Transfer Out Contingency Fund (723)	(175,348)	(166,940)	(8,408)
<b>Ending Cash Balance</b>	<b>1,117,385</b>	<b>1,116,597</b>	<b>788</b>
<b>Contingency Fund (723)</b>			
Beginning Cash Balance	1,069,800	1,069,800	-
Transfer In Operating Funds (722)	175,348	166,940	8,408
<b>Ending Cash Balance</b>	<b>1,245,148</b>	<b>1,236,740</b>	<b>8,408</b>

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

**FY 2019-20**

	Amended Budget	Final Budget	Actual as of 04/30/20	
<b>Revenues</b>				
<b><u>Taxes &amp; Assessments</u></b>				
4010 Current Secured (Tax)	3,084,552	3,084,552	2,950,111	96%
4020 Current Unsecured (Tax)	59,702	59,702	52,286	88%
4030 Prior Unsecured (Tax)	-	-	1,444	
4040 Supplemental Secured (Tax)	29,477	29,477	22,807	77%
4050 Supplemental Unsecured (Tax)	-	-	1,322	
4060 Suppl Prior Unsecured (Tax)	-	-	172	
4110 NCCFD Special Assessm	2,009,382	2,009,382	1,909,165	95%
4150 Special Tax - 2012	955,327	955,327	563,572	59%
4210 Tax Share: Grass Valley	-	-		
4230 State - Homeowners (Tax)	25,435	25,435	24,067	95%
4240 State Aid - Prop 172	387,198	387,198	333,971	86%
4290 Other	-	-	1	
	6,551,072	6,551,072	5,858,918	89%
<b><u>Reimbursements</u></b>				
* <b>4510 Fire Reimbursement (net)</b>	<b>79,591</b>	<b>25,000</b>	66,895	268%
4520 Prior Year Fire Reimbursement	10,468	-	10,468	
* <b>4540 Vehicle Repairs (Non-Tax)</b>	<b>5,000</b>	<b>10,000</b>	4,113	41%
4550 Cost Recovery (Non-Tax)	20,000	20,000	15,576	78%
4690 Reimbursement - Other	63,910	63,910	76,664	120%
Subtotal	178,969	118,910	173,716	146%
<b><u>Other Revenue</u></b>				
4810 Inspections/Permits (Prevention)	10,000	10,000	10,726	107%
* <b>4812 Plan Review (Prevention)</b>	<b>15,000</b>	<b>20,000</b>	12,772	64%
4820 Interest (Non-Tax)	18,000	18,000	23,611	131%
4830 Rentals (Non-Tax)	28,740	28,740	24,880	87%
4860 Prior Year Revenue (Non-Tax)	-	-		
4870 Other Revenue (Non-Tax)	2,000	2,000	1,641	82%
Subtotal	73,740	78,740	73,630	94%
<b>Revenue Total</b>	6,803,781	6,748,722	6,106,264	90%

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

**FY 2019-20**

		<b>Amended</b>	<b>Final</b>	<b>Actual as of</b>	
		<b>Budget</b>	<b>Budget</b>	<b>04/30/20</b>	
<b><u>Wages &amp; Benefits</u></b>					
<b><u>Wages (staffing level)</u></b>					
	5111 Chief / Deputy Chief (2)	353,362	357,321	294,960	83%
	5113 Battalion Chief (2)	224,280	220,969	177,591	80%
	5114 Prevention(2)	206,267	201,818	163,312	81%
	5121 Captains (9)	830,102	804,847	645,014	80%
	5122 Lieutenants (6)	463,822	445,973	346,094	78%
	5123 Firefighter (12)	740,641	701,821	561,374	80%
*	<b>5131 Suppl/Seasonal/Apprentic FF</b>	<b>137,631</b>	<b>177,507</b>	137,631	78%
	5132 PCF Program	3,815	3,815	3,792	99%
	5141 Clerical(3)	226,555	218,433	185,317	85%
	5145 Fire Mechanic (2)	124,363	115,737	93,114	80%
	5151 Overtime	412,142	453,941	285,910	63%
	5153 Additional Overtime Staffing	18,292	17,574	7,772	44%
	5161 Strike Team	-		15,159	
	5165 Strike Team Backfill	-			
	5171 Holiday Stipend	73,707	70,925	62,755	88%
	5173 Vacation Sell Back	81,425	79,965	51,499	64%
	5181 Incentive Pay	-			
	5183 Volunteer Officer	-			
	5185 Directors	4,500	4,500	3,450	77%
<b>Subtotal</b>		<b>3,900,904</b>	<b>3,875,146</b>	<b>3,034,744</b>	<b>78%</b>
<b><u>Taxes</u></b>					
	5511 Medicare: Employer Tax	56,878	56,504	39,855	71%
	5512 FICA: Employer Tax	516	516	449	87%
	5521 SU: Employer Tax	9,108	9,108	6,838	75%
<b>Subtotal</b>		<b>66,501</b>	<b>66,128</b>	<b>47,142</b>	<b>71%</b>
<b><u>Benefits</u></b>					
	5711 CalPERS	913,074	900,391	772,225	86%
	5731 Health Insurance	772,464	772,464	568,595	74%
	5735 Life Insurance	16,200	16,200	12,187	75%
	5751 Workers Comp Insurance	188,898	188,898	188,898	100%
<b>Subtotal</b>		<b>1,890,636</b>	<b>1,877,953</b>	<b>1,541,905</b>	<b>82%</b>
<b>Wages &amp; Benefits Total</b>		<b>5,858,041</b>	<b>5,819,227</b>	<b>4,623,791</b>	<b>79%</b>
% of Revenue	Permanent staffing	83.6%	83.0%		
	W/seasonal personnel	86.1%	86.2%		

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

**FY 2019-20**

	<b>Amended Budget</b>	<b>Final Budget</b>	<b>Actual as of 04/30/20</b>	
<b>Personnel Related</b>				
<b><u>Clothing/PPE</u></b>				
6011 Uniforms	11,835	11,835	3,138	27%
6021 Personal Protective Equipment	40,000	40,000	32,536	81%
6022 PPE Auxiliary Personnel	-	-		
* <b>6031 Safety &amp; PPE (per MOU)</b>	<b>33,060</b>	<b>25,700</b>	23,417	91%
Subtotal	84,895	77,535	59,091	76%
<b><u>Food / Meals</u></b>				
6111 Meals - Administration	350	350	80	23%
6113 Meals - Fire	1,500	1,500		0%
* <b>6114 Meals - Interns</b>	<b>10,560</b>	<b>36,473</b>	10,560	29%
Subtotal	12,410	38,323	10,640	28%
<b><u>Training / Fitness</u></b>				
6211 Wellness	26,740	26,740	22,831	85%
6213 Fitness	4,400	4,400	3,670	83%
6221 Tuition/Licenses	20,000	20,000	12,944	65%
6232 Travel	8,500	8,500	4,017	47%
6241 Training Materials	2,000	2,000	556	28%
6246 Public Safety Training Center	1,000	1,000	1,194	119%
* <b>6251 Education Incentive Program</b>	<b>407</b>	<b>9,300</b>	407	4%
6261 Mandatory Licenses	2,250	2,250	2,209	98%
6271 Admin Training	7,000	7,000	4,467	64%
Subtotal	72,297	81,190	52,295	64%
<b>Personnel Related Total</b>	<b>169,602</b>	<b>197,048</b>	<b>122,026</b>	<b>62%</b>
<b>Facility &amp; Equipment</b>				
<b><u>Communication</u></b>				
6511 Telephones	18,000	18,000	13,731	76%
6521 Cellular Phones	8,550	8,550	6,986	82%
Subtotal	26,550	26,550	20,717	78%
<b><u>Station</u></b>				
6551 Supplies & Services	18,000	18,000	11,667	65%
6591 Small Tools	-	-	209	
Subtotal	18,000	18,000	11,876	66%
<b><u>Insurance</u></b>				
6611 Liability & Umbrella	13,824	13,824	14,335	104%
6621 Property	16,457	16,457	16,497	100%
Subtotal	30,281	30,281	30,832	102%
<b><u>Facility Maintenance</u></b>				
6681 Facility Maintenance & Imp	120,000	120,000	100,566	84%
Subtotal	120,000	120,000	100,566	84%



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

**FY 2019-20**

	<b>Amended Budget</b>	<b>Final Budget</b>	<b>Actual as of 04/30/20</b>	
<b><u>Medical Supplies</u></b>				
* 6716 EMS Supplies	<b>17,000</b>	<b>12,000</b>	14,924	124%
Subtotal	17,000	12,000	14,924	124%
<b><u>Apparatus Equipment</u></b>				
6751 Hose	21,000	21,000	9,953	47%
6756 Ladder	1,150	1,150		0%
6761 Suppression Equip/Small Tools	10,000	10,000	4,020	40%
6766 Power Tools	6,800	6,800	6,671	98%
6771 Pumps	4,347	4,347	3,740	86%
6776 Mobile Communication	2,500	2,500	2,245	90%
6781 Technical Rescue Equipment	6,500	6,500	4,638	71%
6786 SCBA's	5,000	5,000	2,342	47%
6791 Small Tools	1,000	1,000	38	4%
6796 Other	-	-		
Subtotal	58,297	58,297	33,647	58%
<b><u>Utilities</u></b>				
6811 Alarm	2,120	2,120	1,384	65%
6821 Electricity / Gas (PGE)	44,515	44,515	32,948	74%
6831 Propane	13,230	13,230	10,770	81%
6841 Trash	3,837	3,837	2,879	75%
6851 Water / Sewer	8,224	8,224	6,838	83%
Subtotal	71,926	71,926	54,819	76%
<b><u>Capital Expenditures</u></b>				
* 6911 Station	<b>18,000</b>	-	18,000	
6921 Equipment	31,500	31,500	26,763	85%
6931 Vehicle	-	-		
6941 Admin	-	-		
6951 Other	-	-		
Subtotal	49,500	31,500	44,763	142%
<b>Facility &amp; Equipment Total</b>	<b>391,554</b>	<b>368,554</b>	<b>312,144</b>	<b>85%</b>
<b><u>Vehicle Related</u></b>				
<b><u>Insurance</u></b>				
7001 Vehicle Insurance	8,481	8,481	7,673	90%
Subtotal	8,481	8,481	7,673	90%
<b><u>Maintenance</u></b>				
7048 All categories	106,200	106,200	83,666	79%
Subtotal	106,200	106,200	83,666	79%
<b><u>Fuel</u></b>				
7051 Fuel	67,598	67,598	51,052	76%
Subtotal	67,598	67,598	51,052	76%
<b>Vehicle Related Total</b>	<b>182,279</b>	<b>182,279</b>	<b>142,391</b>	<b>78%</b>

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

**FY 2019-20**

	<b>Amended Budget</b>	<b>Final Budget</b>	<b>Actual as of 04/30/20</b>	
<b>Gen &amp; Admin</b>				
<b><u>Office Expense</u></b>				
7502 Administration	7,200	7,200	3,784	53%
7506 Board	1,800	1,800	773	43%
7508 Computers	60,723	60,723	38,209	63%
7509 Copier	1,500	1,500	1,136	76%
7511 Memberships	15,000	15,000	10,247	68%
7516 Mileage Reimbursement	-	-		
7521 Postage & Delivery	2,040	2,040	1,059	52%
7531 Other	-	-		
<b>Subtotal</b>	<b>88,263</b>	<b>88,263</b>	<b>55,208</b>	<b>63%</b>
<b><u>Professional Services</u></b>				
7551 Accounting	11,450	11,450	11,764	103%
7556 Computer	9,720	9,720	7,157	74%
* <b>7561 Consultants</b>	<b>33,495</b>	<b>22,000</b>	23,895	109%
7563 Hiring	8,005	8,005	2,138	27%
7566 Legal	24,434	24,434	20,309	83%
7571 Medical Director	3,600	3,600	1,874	52%
<b>Subtotal</b>	<b>90,704</b>	<b>79,209</b>	<b>67,137</b>	<b>85%</b>
<b><u>Publications</u></b>				
7591 Legal Notices	600	600	392	65%
7596 Marketing/Advertising	500	500		0%
<b>Subtotal</b>	<b>1,100</b>	<b>1,100</b>	<b>392</b>	<b>36%</b>
<b><u>Special District</u></b>				
7611 Election	-	-		
7621 LAFCo Budget Share	6,458	6,458	6,458	100%
7631 Nevada County Fees	71,901	71,901	76,540	106%
7641 Other	-	-		
<b>Subtotal</b>	<b>78,359</b>	<b>78,359</b>	<b>82,998</b>	<b>106%</b>
<b><u>Prevention</u></b>				
7651 Code purchases	3,000	3,000	3,127	104%
7653 Investigation supplies	7,025	7,025	564	8%
7657 Inspection supplies	3,000	3,000	88	3%
7661 Professional Svcs/Plan checks	2,500	2,500	1,273	51%
7663 Public Education supplies	6,000	6,000	3,040	51%
7665 Subscriptions/Memberships	5,750	5,750	1,266	22%
7667 Training	5,000	5,000	4,259	85%
7669 Other	8,000	8,000	2,074	26%
<b>Subtotal</b>	<b>40,275</b>	<b>40,275</b>	<b>15,691</b>	<b>39%</b>
<b><u>JPA</u></b>				
7831 Dispatch Charges	100,000	100,000	74,803	75%
7841 JPA Expense Allocation	8,918	8,918	4,316	48%
<b>Subtotal</b>	<b>108,918</b>	<b>108,918</b>	<b>79,119</b>	<b>73%</b>
<b>Gen &amp; Admin Total</b>	<b>407,618</b>	<b>396,123</b>	<b>300,545</b>	<b>76%</b>

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

**FY 2019-20**

	<b>Amended Budget</b>	<b>Final Budget</b>	<b>Actual as of 04/30/20</b>	
8500 Strike Team Non Labor Expense			4,312	
<b>Total Operating Expenditures</b>	7,009,093	6,963,230	5,505,209	79%
	-			
<b>Fund 722 Over / &lt;under&gt;</b>	(205,312)	(214,508)		
<b>Seasonal program funded from prior Year</b>	169,241			
<b>Fund 722 adjusted Over/&lt;under&gt;</b>	(36,071)			

**Budget Summary for:**  
**~Operating Fund 733~**

**FY 2019-20**

	<b>Amended Budget</b>	<b>Final Budget</b>	<b>As of 30-Apr</b>
<b>Revenues</b>			
4160 Mitigation Fees	80,000	80,000	97%
* <b>4820 Interest</b>	<b>2,000</b>		
<b>Revenue Total</b>	<b>82,000</b>	<b>80,000</b>	<b>99%</b>
<b>Expenses</b>			
6911 Structure & Improvements	54,170	54,170	50%
6921 Equipment	98,996	98,996	100%
<b>Expense Total</b>	<b>153,166</b>	<b>153,166</b>	<b>82%</b>
<b>Fund 733 Over / &lt;under&gt;</b>	<b>(71,166)</b>	<b>(73,166)</b>	
<b>Beginning Cash</b>	<b>119,156</b>	<b>119,156</b>	
Fund 733 Over / <under>	(71,166)	(73,166)	
<b>Ending Cash</b>	<b>47,990</b>	<b>45,990</b>	

**Detail**

<u>Acct Description</u>	<u>Amount</u>	<u>Amount</u>
6911 West America	54,170	54,170
6921 PNC Engine 86	98,996	98,996

**Budget Summary for:**  
**~Operating Fund 734~**

**FY 2019-20**

	<b>Amended Budget</b>	<b>Final Budget</b>	<b>As of 30-Apr</b>
<b>Revenues</b>			
* 4150 Special Tax 2012	962,226	964,093	95%
4820 Interest	1,355	1,355	105%
<b>Revenue Total</b>	<b>963,581</b>	<b>965,448</b>	<b>95%</b>
<b>Expenses</b>			
7631 Special District Fees	8,757	8,757	97%
<b>Expense Total</b>	<b>8,757</b>	<b>8,757</b>	<b>97%</b>
<b>Fund 734 Over / &lt;under&gt;</b>	<b>954,824</b>	<b>956,691</b>	
<b>Beginning Cash</b>	46,015	503	
Fund 734 Over / <under>	954,824	956,691	
Transfer Out	(955,327)	(957,194)	
<b>Ending Cash</b>	<b>45,512</b>	<b>0</b>	

**Budget Summary for:**  
**~Operating Fund 758~**

**FY 2019-20**

	<b>Amended Budget</b>	<b>Final Budget</b>	<b>As of 30-Apr</b>
<b>Revenues</b>			
4820 Interest	10,000		
4830 Equipment Rental			
* <b>4850 Sale of Surplus Property</b>	<b>0</b>	<b>40,000</b>	0%
<b>Revenue Total</b>	<b>10,000</b>	<b>40,000</b>	<b>21%</b>

<b>Expenses</b>			
6911 Station	42,000	42,000	96%
6921 Equipment	89,600	89,600	92%
* <b>6931 Vehicles</b>	<b>180,686</b>	<b>460,953</b>	17%
7561 Consultants	0	0	0%
<b>Expense Total</b>	<b>312,286</b>	<b>592,553</b>	<b>49%</b>

<b>Fund 758 Over / &lt;under&gt;</b>	<b>(302,286)</b>	<b>(552,553)</b>	
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<b>Beginning Cash</b>	635,004	635,004	
<b>Transfer in from 722</b>	75,000	125,000	
Fund 758 Over / <under>	(302,286)	(552,553)	
<b>Ending Cash</b>	<b>407,718</b>	<b>207,451</b>	

**Detail**

<u>Acct</u>	<u>Amount</u>	<u>Amount</u>
6911 Station 86	42,000	42,000
6921 Extrication 89	32,000	32,000
Misc	25,000	25,000
SCBA bottles	17,600	17,600
Shop Tools	15,000	15,000
	<u>89,600</u>	<u>89,600</u>
6931 Battalion Chief Vehicle	65,000	65,000
Rescue Vehicle	0	280,267
Engine 89	115,686	115,686
	<u>180,686</u>	<u>460,953</u>
	<u>312,286</u>	<u>592,553</u>

**Budget Summary for:**  
**~All Fund Summary~**

	722 Operating	723 Contingency	733 AB1600	734 Spec Tax	758 Capital	Total
Beginning Balance	1,573,045	1,069,800	119,156	46,015	635,004	3,443,020
Receipts	5,848,455		82,000	963,581	10,000	6,904,035
Special Tax	955,327			(955,327)		-
Expenditures	(7,009,093)		(153,166)	(8,757)	(312,286)	(7,483,302)
Change for Fiscal Year	(205,312)	-	(71,166)	(503)	(302,286)	(579,267)
Transfers						
Contingency	(175,348)	175,348				-
Equipment Fund	(75,000)				75,000	-
Ending Balance	1,117,385	1,245,148	47,990	45,512	407,718	2,863,753



# Nevada County Consolidated Fire District

## Resolution 20-10

### 2012 Special Tax Fund Transfer

**WHEREAS**, the 2012 Special Tax was passed by voters to provide additional operating funds to Nevada County Consolidated Fire District (“District” or “NCCFD”), and

**WHEREAS**, the tax measure contained the stipulation it would be established as a separate fund in the Nevada County treasury, and

**WHEREAS**, Nevada County has provided the April 2020 installment of this tax, and fund has a balance of \$389,680.84 as of the writing of this resolution, and

**WHEREAS**, the Nevada County Auditor-Controller requires the NCCFD Board of Directors to authorize and approve the transfer from the special fund to operating funds.

**NOW, THEREFORE, BE IT RESOLVED** that the NCCFD Board of Directors, by adoption of this resolution, approves the transfer of \$389,000.00 from the 2012 Special Tax Fund (6734) to operating funds (6722) to cover operating expenses.

**PASSED AND ADOPTED** by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 21<sup>st</sup> day of May, 2020 by the following roll call:

Ayes:  
Noes:  
Absent:  
Abstain:

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

Attest:

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Nicole Long, Secretary of the Board





# Nevada County Consolidated Fire District

640 Coyote Street, Nevada City, CA 95959

(530) 265-4431 FAX (530) 265-4481

[nccfire@nccfire.com](mailto:nccfire@nccfire.com) • [www.nccfire.com](http://www.nccfire.com)

To: Nevada County Consolidated Fire District Board of Directors  
From: Jeff Van Groningen, Finance Manager through Jim Turner, Fire Chief  
Date: May 21, 2020  
Re: Auditor RFP Results

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## **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.

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.

Staff is conducting the reference checks, which have started but are not completed.

## **Recommendation:**

Allow staff to complete reference checks, allow the Fire Chief to make the final decision and allow the Fire Chief to consummate the engagement agreement for fiscal year 2019/20 audit.

## **Fiscal Implications:**

The summary of the two selected firms are as follows:

	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
Fechter & Company	\$11,200	\$11,480	\$11,767
Jacobson Jarvis	\$13,800	\$14,000	\$14,200

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

	<u>2020-21</u>	<u>2019-20</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 30-Apr</u>
<b><u>Revenues</u></b>			
Taxes & Assessments	6,757,321	6,551,073	89%
Reimbursements	164,460	178,969	97%
Other Revenue	82,221	73,740	100%
<b>Revenue Total</b>	<b>7,004,002</b>	<b>6,803,782</b>	<b>90%</b>
<b><u>Operating Expenditures</u></b>			
<b>Wages &amp; Benefits</b>			
Wages	3,816,540	3,900,903	78%
Taxes	61,767	66,502	71%
Benefits	2,011,194	1,890,636	82%
<b>Wages &amp; Benefits Total</b>	<b>5,889,501</b>	<b>5,858,041</b>	<b>79%</b>
Personnel Related	199,549	169,602	72%
Facility & Equipment	424,179	391,554	80%
Vehicle Related	181,630	182,279	78%
Gen & Admin	447,616	407,619	74%
<b>Total Operating Expenditures</b>	<b>7,142,475</b>	<b>7,009,094</b>	<b>79%</b>
<b>Fund 722 Over / &lt;under&gt;</b>	<b>(138,472)</b>	<b>(205,312)</b>	
Seasonal program funded from prior yr	-		
<b>Fund 722 adjusted Over / &lt;under&gt;</b>	<b>(138,472)</b>		
<b>Beginning Cash Balance</b>	<b>1,117,385</b>	<b>1,573,045</b>	
Revenues	7,004,002	6,803,781	
<b>Available Cash</b>	<b>8,121,387</b>	<b>8,376,826</b>	
Expenditures	(7,142,475)	(7,009,093)	
Transfer Out Capital Expenditures (758)	(75,000)	(75,000)	
Transfer Out Contingency Fund (723)	(64,306)	(175,348)	
<b>Ending Cash Balance</b>	<b>839,607</b>	<b>1,117,385</b>	
<b><u>Contingency Fund (723)</u></b>			
Beginning Cash Balance	1,245,148	1,069,800	
Transfer In Operating Funds (722)	64,306	175,348	
<b>Ending Cash Balance</b>	<b>1,309,454</b>	<b>1,245,148</b>	

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

	<u>FY 2020-21</u>	<u>2019-20</u>		
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 30-Apr</u>	
<b><u>Revenues</u></b>				
<b><u>Taxes &amp; Assessments</u></b>				
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	-	-		
	<u>6,757,321</u>	<u>6,551,073</u>	<u>89%</u>	
<b><u>Reimbursements</u></b>				
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	<u>164,460</u>	<u>178,969</u>	<u>97%</u>	
<b><u>Other Revenue</u></b>				
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	<u>82,221</u>	<u>73,740</u>	<u>100%</u>	
<b>Revenue Total</b>	<b>7,004,002</b>	<b>6,803,782</b>	<b>90%</b>	

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

	<u>FY 2020-21</u>	<u>2019-20</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 30-Apr</u>
<b><u>Wages &amp; Benefits</u></b>			
<b><u>Wages (staffing level)</u></b>			
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%
<b>Subtotal</b>	<b>3,816,540</b>	<b>3,900,903 (37.5)</b>	<b>78%</b>
<b><u>Taxes</u></b>			
5511 Medicare: Employer Tax	55,758	56,878	73%
5512 FICA: Employer Tax	316	516	87%
5521 SU: Employer Tax	5,693	9,108	56%
<b>Subtotal</b>	<b>61,767</b>	<b>66,502</b>	<b>71%</b>
<b><u>Benefits</u></b>			
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%
<b>Subtotal</b>	<b>2,011,194</b>	<b>1,890,636</b>	<b>82%</b>
<b>Wages &amp; Benefits Total</b>	<b>5,889,501</b>	<b>5,858,041</b>	<b>79%</b>
% of Revenue	84.1%	86.1%	

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

*Includes seasonals*

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

	<u>FY 2020-21</u>	<u>2019-20</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 30-Apr</u>
<b><u>Personnel Related</u></b>			
<b><u>Clothing/PPE</u></b>			
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%
<b><u>Food / Meals</u></b>			
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%
<b><u>Training / Fitness</u></b>			
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%
<b>Personnel Related Total</b>	<b>199,549</b>	<b>169,602</b>	<b>72%</b>

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

	<u>FY 2020-21</u>	<u>2019-20</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 30-Apr</u>
<b><u>Facility &amp; Equipment</u></b>			
<b><u>Communication</u></b>			
6511 Telephones	20,280	18,000	76%
6521 Cellular Phones	9,060	8,550	82%
Subtotal	29,340	26,550	78%
<b><u>Station</u></b>			
6551 Supplies & Services	13,380	18,000	65%
Subtotal	13,380	18,000	65%
<b><u>Insurance</u></b>			
6611 Liability & Umbrella	15,052	13,824	104%
6621 Property	17,322	16,457	100%
Subtotal	32,374	30,281	102%
<b><u>Facility Maintenance</u></b>			
6681 Facility Maintenance & Imp	120,000	120,000	84%
Subtotal	120,000	120,000	84%
<b><u>Medical Supplies</u></b>			
6716 EMS Supplies	20,000	17,000	88%
Subtotal	20,000	17,000	88%
<b><u>Apparatus Equipment</u></b>			
6751 Hose	21,000	21,000	47%
6756 Ladder	2,500	1,150	0%
6761 Suppression Equip/Small Tools	10,000	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	73,099	58,297	58%

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

	<u>FY 2020-21</u>	<u>2019-20</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 30-Apr</u>
<b><u>Utilities</u></b>			
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%
<b><u>Capital Expenditures</u></b>			
6911 Station	-	18,000	100%
6921 Equipment	52,699	31,500	85%
6931 Vehicle	-	-	
6941 Admin	15,500	-	
6951 Other	-	-	
Subtotal	68,199	49,500	90%
<b>Facility &amp; Equipment Total</b>	<b>424,179</b>	<b>391,554</b>	<b>80%</b>
<b><u>Vehicle Related</u></b>			
<b><u>Insurance</u></b>			
7001 Vehicle Insurance	8,557	8,481	90%
Subtotal	8,557	8,481	90%
<b><u>Maintenance</u></b>			
7048 All categories	105,820	106,200	79%
Subtotal	105,820	106,200	79%
<b><u>Fuel</u></b>			
7051 Fuel	67,253	67,598	76%
Subtotal	67,253	67,598	76%
<b>Vehicle Related Total</b>	<b>181,630</b>	<b>182,279</b>	<b>78%</b>

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

	<u>FY 2020-21</u>	<u>2019-20</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 30-Apr</u>
<b><u>Gen &amp; Admin</u></b>			
<b><u>Office Expense</u></b>			
7502 Administration	5,200	7,200	53%
7506 Board	1,200	1,800	43%
7508 Computers	62,500	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	87,325	88,263	63%
<b><u>Professional Services</u></b>			
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%
<b><u>Publications</u></b>			
7591 Legal Notices	600	600	65%
7596 Marketing/Advertising	500	500	0%
Subtotal	1,100	1,100	36%
<b><u>Special District</u></b>			
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%

Negotiations



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

	<u>FY 2020-21</u>	<u>2019-20</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 30-Apr</u>
<b><u>Prevention</u></b>			
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%
<b>Subtotal</b>	<b>25,300</b>	<b>40,275</b>	<b>39%</b>
<b><u>JPA</u></b>			
7831 Dispatch Charges	115,265	100,000	75%
7841 JPA Expense Allocation	9,064	8,918	48%
<b>Subtotal</b>	<b>124,328</b>	<b>108,918</b>	<b>73%</b>
<b>Gen &amp; Admin Total</b>	<b>447,616</b>	<b>407,619</b>	<b>74%</b>
<b>Total Operating Expenditures</b>	<b>7,142,475</b>	<b>7,009,094</b>	<b>79%</b>
	-	-	
<b>Fund 722 Over / &lt;under&gt;</b>	<b>(138,472)</b>	<b>(205,312)</b>	

**Budget Summary for:**  
**~Operating Fund 733~**

	FY 20-21	2019-20	
	Preliminary Budget	Amended Budget	Through 30-Apr
<b>Revenues</b>			
4160 Mitigation Fees	80,000	80,000	97%
4820 Interest	-	2,000	0%
<b>Revenue Total</b>	<b>80,000</b>	<b>82,000</b>	<b>99%</b>
<b>Expenses</b>			
6911 Structure & Improvements	27,085	54,170	50%
6921 Equipment	98,996	98,996	100%
7561 Consultants	-		
<b>Expense Total</b>	<b>126,081</b>	<b>153,166</b>	<b>82%</b>
<b>Fund 733 Over / &lt;under&gt;</b>	<b>(46,081)</b>	<b>(71,166)</b>	
<b>Beginning Cash</b>	45,990	0	
Fund 733 Over / <under>	(46,081)	0	
<b>Ending Cash</b>	(91)	0	

**Detail**

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

**Budget Summary for:**  
**~Operating Fund 734~**

	<b>FY 2020-21</b>	<b>2019-20</b>	
	<b>Preliminary Budget</b>	<b>Amended Budget</b>	<b>Through 30-Apr</b>
<b>Revenues</b>			
4150 Special Tax 2012	991,257	962,226	95%
4820 Interest	1,897	1,355	105%
<b>Revenue Total</b>	<b>993,154</b>	<b>963,581</b>	<b>95%</b>
<b>Expenses</b>			
7631 Special District Fees	9,018	8,757	97%
<b>Expense Total</b>	<b>9,018</b>	<b>8,757</b>	<b>97%</b>
<b>Fund 734 Over / &lt;under&gt;</b>	<b>984,137</b>	<b>954,824</b>	
<b>Beginning Cash</b>	<b>0</b>		
Fund 734 Over / <under>	984,137		
Transfer Out	0		
<b>Ending Cash</b>	<b>984,137</b>		

**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>
<b>Revenues</b>			
4820 Interest		10,000	
4830 Equipment Rental		0	0%
4850 Sale of Surplus Property	40,000	0	0%
<b>Revenue Total</b>	<b>40,000</b>	<b>10,000</b>	<b>21%</b>
<b>Expenses</b>			
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%
<b>Expense Total</b>	<b>84,819</b>	<b>312,286</b>	<b>49%</b>
<b>Fund 758 Over / &lt;under&gt;</b>	<b>(44,819)</b>	<b>(302,286)</b>	
<b>Beginning Cash</b>	<b>407,718</b>		
<b>Transfer in from 722</b>	<b>0</b>		
<b>Fund 758 Over / &lt;under&gt;</b>	<b>(44,819)</b>		
<b>Ending Cash</b>	<b>362,899</b>		

**Detail**

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



# Nevada County Consolidated Fire District Resolution 20-11

## Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services For FY 2020/2021 Tax Rolls

**WHEREAS**, the Board of Directors (the "Board") of the Nevada County Consolidated Fire District ("NCCFD" or "District") on November 17, 2011 adopted Resolution R11-16, with a Re-Ratification with Clarification on December 15, 2011 adopted as Resolution R11-18, a copy which is attached as "**Attachment 1**", calling for a mail ballot election to seek voter approval, which required approval by two-thirds of the registered voters of the District voting thereon, for a special tax for the purpose of maintaining appropriate fire protection and emergency medical response services, and approving an increase in the District appropriations limit, in accordance with the existing election regulations and the California Constitution; and

**WHEREAS**, the Board of Directors of the Nevada County Consolidated Fire District did adopt Resolution R12-04, copy attached as "**Attachment 2**", Certifying Balloting Results of the Mail Ballot Election Held on March 6, 2012 for a Special Tax Measure for Fire Suppression, Protection and Emergency Medical Response Services, which determined by the ballots processed that, with 68.543% approving, the measure passed; and

**WHEREAS**, Resolution R12-04 states that, as approved by the voters, the special tax shall continue until repealed by the Board of Directors or by the voters; the special tax amounts shall be levied against all taxable real property, and will be added to the property tax bills within the boundaries of Nevada County Consolidated Fire District beginning with the 2012/2013 fiscal year; and the increase in the District's appropriations limit shall be deemed effective beginning in the 2012/2013 fiscal year; and

**WHEREAS**, the Special Tax Rates, as outlined in Resolution R12-04, are excerpted and attached hereto as "**Attachment 3**", are to be applied to all parcels within the boundaries of the Nevada County Consolidated Fire District for Fiscal Year 2020/2021; and

**WHEREAS**, in accordance with the provisions in Resolution R11-18, which the Board of Directors has determined that, due to the increased costs of operations to the District, it is necessary and appropriate for the Board to exercise its authority under Resolution R11-18, Exhibit B, and hereby applies a cost of living index of 3 % to the special tax rate from the prior Fiscal Year for this Fiscal Year 2020/2021 which is reflected in the new rates (see "**Attachment 3**"); and,



# Nevada County Consolidated Fire District Resolution 20-11

## Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services For FY 2020/2021 Tax Rolls

**WHEREAS**, Government Code Section 50078.16 authorizes the District to provide for collection of the tax in the same manner and subject to the same penalties as, other fees, charges, and taxes fixed and collected by, or on behalf of the local agency. If the special taxes are collected by the County, the County may deduct its reasonable costs incurred for the services before remittal to the District, which is outlined in the previously approved and continuous "Standard Form Tax Collection Services" Contract; and,

**WHEREAS**, the County of Nevada Auditor-Controller's office has notified NCCFD in a memo dated April 30, 2020, (see "**Attachment 4**"), that a flat charge of \$200.00 will be applied to the tax district code and a 50-cent per parcel charge will be applied to each improved and unimproved parcel within the specified Tax Rate Area (see "**Attachment 5**").

**NOW THEREFORE**, the Board of Directors of the Nevada County Consolidated Fire District resolves that:

1. A special tax for the purpose of maintaining appropriate fire protection and emergency medical response services, is hereby confirmed and shall be levied against real property within the boundaries of the District for the 2020/2021 fiscal year, in accordance with the provisions of Resolution R12-04; and
2. Directs the application of the cost of living adjustment provisions as set forth in Resolution R11-18, in an amount equal to two point seven percent (2.7%) of the rate of the prior Fiscal Year's special tax for this Fiscal Year 2020/2021, which increase shall be applicable to all property that is subject to the special tax, the adjusted amounts for the tax are as shown on "**Attachment 3**";
3. Petitions the Board of Supervisors of the County of Nevada, State of California, to cause the Auditor-Controller of County of Nevada to place the charges as set forth in "**Attachment 3**" on the 2020/2021 tax rolls, in accordance with the Standard Form Tax Collection Services contract previously approved by Nevada County Consolidated Fire District;
4. The NCCFD Board of Directors hereby requests that the County Tax Collector collect and place all special tax revenues within the Nevada County Consolidated Fire District territory into Fund 734, District-wide Special Tax.



# Nevada County Consolidated Fire District Resolution 20-11

**Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services For FY 2020/2021 Tax Rolls**

**BE IT FURTHER RESOLVED**, that, pursuant to the provisions of Government Code Section 50078.17, any judicial action or proceeding to validate, attack, review, set aside, void, or annul the provisions of this Resolution, providing for an adjustment in the amount of the special tax of two point seven percent (2.7%) over the prior fiscal year for this Fiscal Year 2020/2021, shall be subject to the limitations period and the procedures as set out in Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure and any action or proceeding to attack, review, set aside, void, or annul the increase shall be commenced within 90 days of the effective date of the adoption of this Resolution.

**BE IT FURTHER RESOLVED**, that the provisions of this Resolution providing for the adjustment in the amount of the special tax of two point seven percent (2.7%) over the prior fiscal year, as set out in paragraph #2, above, shall be severable to the rest of this Resolution and any judicial determination or other action nullifying said increase for Fiscal Year 2020/2021, shall not effect or otherwise nullify the imposition of the special tax for Fiscal Year 2020/2021, as otherwise provided for under Resolutions R11- 18, and/or by the adoption of this Resolution.

**ON A MOTION** by Director \_\_\_\_\_ seconded by Director \_\_\_\_\_, the foregoing resolution was passed and adopted this 21<sup>st</sup> day of May, 2020, by the following vote to wit:

- Ayes:
- Noes:
- Absent:
- Abstain:

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

Attest:

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



# Nevada County Consolidated Fire District Resolution 20-11

Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of NEVADA COUNTY CONSOLIDATED FIRE DISTRICT & Requesting the County of Nevada to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services  
For FY 2020/2021 Tax Rolls

## Resolution R20-11 Attachment List:

- "Attachment 1" is Resolution no. R11-18
- "Attachment 2" is Resolution no. R12-04
- "Attachment 3" is the current fiscal year's proposed rates.
- "Attachment 4" County of Nevada Auditor Controller's notification letter
- "Attachment 5" Tax Rate Area



**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

**RESOLUTION R11-18**

**Resolution to Enact the Nevada County Consolidated Fire District  
Special Tax on All Taxable Real Property for the Purpose of  
Providing Fire Protection and Emergency Medical Response Services,  
Including Fire Prevention and Suppression, Rescue and Other Services;  
to Approve an Increase in the District's Spending Limit;  
and to Call an Election Thereon.  
(Clarification to RESOLUTION R011-16)**

**WHEREAS**, the Board of Directors (the "Board") of the Nevada County Consolidated Fire District (the "District") has determined that it is in the best interests of the District's citizens to prevent significant service cutbacks and provide the appropriate level of fire protection and emergency medical response services for our community; that the cost to maintain such adequate levels of service is beyond the reach of the District absent this proposed special tax, and that this tax is therefore necessary for public protection and public safety; and

**WHEREAS**, pursuant to the provisions of California Health & Safety Code section 13911 and Government Code sections 50075-50077.5, the Board of Directors is authorized to adopt this resolution which shall, subject to the approval of the voters, impose a special tax, which shall be applied against all taxable real property within the District; and

**WHEREAS**, the Board has also determined that it is in the best interest of the community to seek voter approval, which will require approval by two-thirds voters voting thereon, for the proposed special tax in order to be able to maintain appropriate fire protection and emergency medical response services; and

**WHEREAS**, the Board has also determined that the interests of the voters are best served by a transparently impartial tabulation of the returned verified ballots, the signatures on the returned ballots shall be verified by the Elections Office of the County of Nevada and tabulated by the Nevada County League of Women Voters. The tabulation process shall be overseen by an independent CPA firm retained specifically for that purpose; and

**WHEREAS**, if approved by the voters, the special tax will be used solely for the purpose of providing fire protection and emergency medical response services within the District; and

**WHEREAS**, if this special tax is approved by the voters, the District may exceed the appropriations limit as previously established for the District in accordance with the provisions of Article XIII B of the California Constitution; and

**WHEREAS**, all District elections shall be called, held and conducted in all respects as nearly as is practicable in conformity with the Uniform District Election Law (Election Code 10500 *et seq.*). Section 10517 of which provides that the County Elections Official shall conduct such elections, and Section 10518 of which allows the County Elections Officer to authorize an appropriate officer of the district to perform the functions of the elections official; and

**WHEREAS**, Section 9280 of the Elections Code authorizes the filing of an impartial analysis, and Sections 9282 *et seq.* of said code authorize the filing of written arguments for or against any ballot proposition and rebuttal arguments.

**NOW THEREFORE**, the Board of Directors of the Nevada County Consolidated Fire District resolves that:

**SECTION 1. Submission of the Special Tax to Voters.** The special tax and corresponding increase in the District's appropriations limit established by this Resolution shall be submitted to the District's registered voters within Nevada County Consolidated Fire District at a mailed ballot election for their approval or rejection. The special tax shall not become effective unless approved by two-thirds of the registered voters of the District voting thereon. The full text of the proposed ballot measure is attached as Exhibit A and incorporated herein.

If approved by the voters, the special tax shall continue until repealed by the Board of Directors or by the voters.

**SECTION 2. Call of Election.** The Board of Directors hereby calls an election at which the question of the approval of the proposed special tax and spending limit increase shall be submitted to the registered voters within the District. The Board directs that the special election be held on March 6, 2012, pursuant to Elections Code sections 1500, 1501 and 1502, as a special mail ballot election, with the ballot prepared by the appropriate officer of the District as authorized by the Registrar of Voters of the County of Nevada (the "Election Official"), such official being the Fire Chief of the Nevada County Consolidated Fire District. The exact form of said question submitted as the same is to appear shall be as set forth in Exhibit A. Said election shall be held and conducted in all respects as nearly as practicable in conformity with the uniform District Election Law (Election Code Section 10500 *et seq.*) and with the Mail Ballot Election provisions of the Elections Code (sections 4000 *et seq.*).

The Election shall be held and conducted, the election officers shall be appointed, the ballots shall be printed, mailed, and returned by 5:00 p.m. on the date of election, and the ballots shall be counted. The ballots returned shall be canvassed, the results declared, and all other proceedings incidental to and connected with the Election shall be regulated and done in accordance with the provisions of law regulating the mail ballot election and specified herein. The Board of Directors of the Nevada County Consolidated Fire District is hereby requested to order the Election and to permit the aforementioned appropriate officer of the District to render services relating to the proceedings of said Election. The election services will be determined by the District, and said Election shall be held in all respects as if there were only one election, only one form of ballot shall be used, and the returns of the Election need not be canvassed by the Board. The District shall declare the results of the Election based on the certified statement of results submitted for that purpose from the appropriate officer of the District.

**SECTION 3. Authorization for Appropriations Limit Increase.** To the extent that the revenue from the special taxes enacted by this Resolution are in excess of the appropriations limit for the District, as calculated in accordance with the provisions of Article XIII B of the California Constitution and applicable statutory provisions, the approval of this special tax by the voters shall constitute approval to increase the District's spending limit in an amount equal to the revenue derived from the special tax, for the maximum period of time as allowed by law.

**SECTION 4. Effective Date of the Special Tax.** The special tax shall be deemed established and shall be in effect as of the day following the election, upon certification of the election results, evidencing approval by at least two-thirds of the registered voters voting thereon; by the Board of Directors of the District. The increase in the District's appropriations limit shall be deemed effective beginning in the 2012-2013 fiscal year. The special tax shall be levied against all taxable real property within the District beginning with the 2012-2013 fiscal year.

**SECTION 5. Use and Accountability of the Special Tax Proceeds.** The special tax shall be used solely for the purpose of providing fire protection, both prevention and suppression, for emergency medical response services within the District and for any responses outside of the District under automatic/mutual aid agreements with other fire suppression or emergency service agencies, and for any incidental expenses related to the collection of the tax.

In accordance with Government Code Section 50075.3, the District's Fire Chief, as the chief fiscal officer of the District, shall file a report with the District Board of Directors at least once a year, no later than January 1 of each year. The annual report shall contain both of the following: (a) the amount of funds collected and expended; (b) the status of any project required or authorized to be funded with the proceeds of the special tax in accordance with this Section.

**SECTION 6. Adjustment of Tax Rate** There may be an annual adjustment in the fee special tax rate based on a change in the Consumer Price Index (CPI) or 3%, WHICHEVER IS LESS. The District will consider changes using data provided by the United States Bureau of Labor Statistics, Western States averages for the preceding calendar year (or, if discontinued, a comparable index). Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee adjustment of tax rate being placed on the agenda of the Nevada County Consolidated Fire District Board of Director's regular meeting with an opportunity for public input and discussion.

**SECTION 7. Levy, Collection and Deposit of the Special Tax.** Unless otherwise ordered pursuant to a resolution adopted by the Board, the special taxes shall annually be collected on the County of Nevada property tax bill in the same manner and subject to the same penalty as the county property taxes are collected. The District Board shall annually take such steps as are necessary to have the special tax collected through the property tax bill and shall coordinate with the County Auditor and Tax Collector in this regard. The County shall be entitled to deduct its reasonable costs incurred in collecting the special tax before the balance of the tax is remitted to the District.

Upon receipt of the special taxes the District shall cause same to be deposited in a special tax account or such other account established by the District which allows the District to properly account for the special taxes in compliance with the provisions of Government Code Section 50075.3.

**SECTION 8. Appeals.** Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1st of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

**SECTION 9. Validation Pursuant to Code of Civil Procedure Section 860 et seq.** Pursuant to the provisions of Government Code Section 50077.5 any judicial action or proceeding to attack, review, set aside, void or annul this resolution and/or the approval of the subject special tax and/or increase in the spending limitation pertaining to the special tax, shall be commenced, if at all, within 60 days of the date of the adoption hereof.

The foregoing Resolution was duly passed at an official meeting of the Nevada County Consolidated Fire District on Thursday, December 15, 2011 by the following roll call vote:

AYES: *BASS, BRUENEBERG, HANSON, HITCHCOCK, KNOX, LEZARD, RHODES*

NOES: *NONE*

ABSTAIN: *NONE*

ABSENT: *NONE*

*David A. Hanson*

\_\_\_\_\_  
DAVID S. HANSON, Chairman of the Board  
Nevada County Consolidated Fire District

ATTEST:

*Darlene E. Bennett*

\_\_\_\_\_  
DARLENE E. BENNETT  
Secretary to the Board

**EXHIBIT A**

**TEXT OF THE BALLOT MEASURE**

The question submitted to the voters shall read substantially as follows:

To maintain prompt local fire protection and emergency medical response services within Nevada County Consolidated Fire District, to maintain current fire station staffing, and to prevent the immediate layoff of personnel so that firefighters are available to respond to all emergencies; do you support an annual special tax, with all revenue staying in our community, for local fire protection and emergency medical response services?

**FULL TEXT OF SPECIAL TAX MEASURE  
NEVADA COUNTY CONSOLIDATED FIRE DISTRICT PARCEL TAX  
FOR FIRE SUPPRESSION, PROTECTION AND  
EMERGENCY MEDICAL RESPONSE SERVICES**

The Nevada County Consolidated Fire District is responsible for fire protection and emergency medical response services to the rural areas surrounding Grass Valley and Nevada City, in Nevada County.

In order to maintain prompt local fire protection and emergency medical response services within Nevada County Consolidated Fire District, to maintain current fire station staffing, and to prevent the immediate layoff of personnel so that firefighters are available to respond to all emergencies, to keep property insurance rates manageable, and to adequately train and equip firefighters, the District proposes to levy a special tax on each taxable parcel of land within the District at the following annual rates:

Property Type	Rate
Residential Dwelling Unit	\$52.00 for the first dwelling unit
Residential Dwelling Units (if more than 1 unit)	\$39.00 for each additional dwelling unit
Mobile Home Unit	\$39.00 for each unit
Unimproved Property	\$26.00 per parcel
Commercial, Industrial, Office, Recreational Property	\$0.04 per square foot of building area
Sprinklered Commercial, Industrial, Office, Recreational Property	\$0.02 per square foot of building area

Taxable parcels are those parcels that appear on the annual secured Nevada County property tax roll and are billable for Nevada County Consolidated Fire District services.

The purpose of this parcel tax will be to ensure continued local fire suppression and protection as well as rapid emergency response services for all residents, employees, and visitors in the District. The revenues raised by this special tax will only be used to defray operating expenses and capital improvement expenditures to accomplish the foregoing purposes.

In order to help ensure that the revenues from the special tax grow in line with the inflation adjusted cost of providing local fire protection and emergency medical emergency services, the tax rate may increase in future years by an annual amount not to exceed 3% per year, based upon changes in the Western States Consumer Price Index (CPI) or 3%, WHICHEVER IS LESS. Under no circumstances can the cost of living adjustment be put in place without the proposed modification of the fee adjustment of the special tax being placed on the agenda of the Nevada County Consolidated Fire District Board of Director's regular meeting with an opportunity for public input and discussion.

If the special tax is approved by two-thirds of the voters voting on the measure, the District's appropriations limit will be increased by the amount of this voter-approved tax.

The special tax revenues shall be deposited into a separate account for exclusive use by the Nevada County Consolidated Fire District, in accordance with Government Code Section 50075.1, and shall be expended by the District according to a plan developed annually by the District's staff and approved and adopted by the District's Board of Directors. A citizens' oversight committee appointed by the Board will review and report on the expenditure of tax revenues.

The District will cause to be filed an annual report with its Board of Directors, which report shall include the amount of special tax revenues collected and expended, and which shall otherwise comply with the accountability measures established in Government Code Sections 50075.1 et seq.

Any property owner who is assessed a special tax as provided for herein may appeal any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax by filing a notice of appeal with the District offices. Any such appeal shall be filed by December 1st of the calendar year for which the tax is levied. The appeal shall be filed on the form provided by the District and shall contain a statement by the property owner as to the nature and basis for the appeal in accordance with the District's appeal procedure.

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

**RESOLUTION R12-04**

**Resolution of the Board of Directors  
of the Nevada County Consolidated Fire District,  
Certifying Balloting Results of the Mail Ballot Election Held on March 6, 2012 for a  
Special Tax Measure for Fire Suppression, Protection and Emergency Medical  
Response Services**

WHEREAS, the Board of Directors (the "Board") of the Nevada County Consolidated Fire District (the "District") on November 17, 2011 adopted Resolution R11-16 calling for a mail ballot election to seek voter approval, which requires approval by two-thirds of the registered voters of the District voting thereon, for a special tax for the purpose of maintaining appropriate fire protection and emergency medical response services, and to approve an increase in the District appropriations limit, in accordance with the existing election regulations and the California Constitution.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District does resolve as follows:

1. The tabulation of votes cast by the registered voters of the Fire District has been completed by the League of Women Voters of Western Nevada County and overseen by McSweeney & Associates, an independent CPA firm retained specifically for that purpose as directed by Resolution R011-16. The election results have been certified by the Secretary of the Board, attached hereto as "Exhibit A", as Appointed Deputy Elections Official for this election, and are submitted to the Elections Official as follows:

Total Registered Voters		22,257
Total Votes Cast (returned by 5:00 pm on March 6, 2012)		9,826
Turnout		44.427%
<b>Nevada County Consolidated Fire District Special Tax Measure for Fire Suppression, Protection and Emergency Medical Response Services (2/3 required to pass)</b>	<b>Votes</b>	<b>Percent</b>
YES	6,735	68.543%
NO	3,091	31.457%

2. Therefore, as determined by the ballots processed, the measure has passed.



3. As approved by the voters, the special tax shall continue until repealed by the Board of Directors or by the voters. The special tax amounts shall be levied against all taxable real property, and will be added to the property tax bills within the Nevada County Consolidated Fire District beginning with the 2012-2013 fiscal year. The increase in the District's appropriations limit shall be deemed effective beginning in the 2012-2013 fiscal year.

**PASSED AND ADOPTED** at a regular meeting of the Board of Directors held on March 15, 2012 by the following vote:

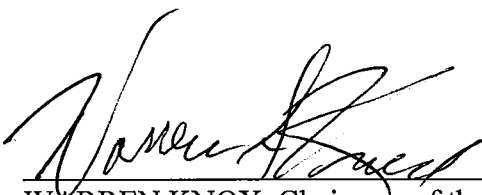
AYES: <sup>R20-11</sup> BASS, ~~ARVINE~~ BERG, HANSON, HITCHCOCK, KNOX, LEONARD, RHODES

NOES: NONE


ABSTAIN: NONE

ABSENT: NONE

  
TIM FIKE, Chief & Elections Official  
Nevada County Consolidated Fire District

  
WARREN KNOX, Chairman of the Board  
Nevada County Consolidated Fire District

ATTEST:

  
DARLENE E. BENNETT  
Secretary to the Board  
& Appointed Deputy Elections Official  
Nevada County Consolidated Fire District

NCCFD Resolution R12-04  
Exhibit A



350 Crown Point Circle, Suite 200  
Grass Valley, CA 95945  
530.272.5555  
Fax 530.272.8865  
www.mcsweeneyandassociates.com

March 8, 2012

Tim Fike, Fire Chief  
Nevada County Consolidated Fire District  
11329 McCourtney Road  
Grass Valley, CA 95949

RE: Official Ballot Tabulation Results, Nevada County Consolidated Fire District Parcel Tax for Fire Suppression, Protection and Emergency Medical Response Services

The tabulation of all official ballots received by 5:00 pm on March 6, 2012, for the Nevada County Consolidated Fire District Parcel Tax for Fire Suppression, Protection and Emergency Medical Response Services, has been completed by the League of Women Voters of Western Nevada County, and overseen by McSweeney & Associates CPA, as directed by you, the District Elections Official, per Resolution R011-16. McSweeney & Associates CPA hereby certifies the following tabulation totals:

Total Registered Voters	22,117	
Total Votes Cast (returned by 5:00 pm on March 6, 2012)	9,826	
Turnout	44.427 %	
<b>Nevada County Consolidated Fire District Special Tax Measure for Fire Suppression, Protection and Emergency Medical Response Services (2/3 required to pass)</b>	<b>Votes</b>	<b>Percent</b>
YES	6,735	68.543 %
NO	3,091	31.457 %

Thank you for the opportunity to assist you with this project.

Sincerely,

McSweeney & Associates, APC

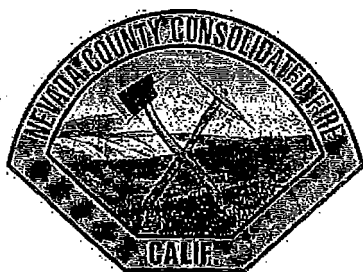
Witnessed by:

Darlene Bennett  
NCCFD Board Secretary and  
Appointed Deputy Elections Official

Edward J. McSweeney, CPA/ABV/CFF  
Amanda E. Apple, CPA, MST  
Ted Cobrt, CPA/PFS

Andrea Hamer, CPA  
Zackary J. McSweeney, CPA, MBA  
Sharon R. Poppell, CPA

James C. Roberson, CPA/ABV/CFP, CVA  
Gail Saling, CPA  
Debra Wubohm, CPA, MBA (Tax)



# Nevada County Consolidated Fire District

*"Excellence in Emergency Service"*

11329 McCourtney Road, Grass Valley, CA 95949  
(530) 273-3158 FAX (530) 273-1780

[nccfire@nccn.net](mailto:nccfire@nccn.net)

[www.nccfire.com](http://www.nccfire.com)

## CERTIFICATE

STATE OF CALIFORNIA       |  
  | ss  
COUNTY OF NEVADA       |

I, Darlene Bennett, Nevada County Consolidated Fire District Secretary and Board of Directors Secretary, and Appointed Deputy Elections Official for the March 6, 2012 Special Tax Election for Nevada County Consolidated Fire District, Fire Suppression and Emergency Medical Response Services, do hereby certify that I have witnessed the official canvass of the returns from the Special Tax Election held on March 6, 2012 in the Nevada County Consolidated Fire District. The following is a statement of the results showing the total number of ballots cast, and the total number of votes in favor of and against the Special Tax.

Signed:

 3/8/2012

Darlene E. Bennett  
NCCFD Board Secretary and  
Appointed Deputy Elections Official

Date

<b>Fiscal Year 2020/2021 Special Tax Rate</b>		
<b>Property Type</b>	<b>Rate</b>	<b>Unit</b>
Residential Unit	\$60.27	for the first dwelling unit
Residential Units (if more than 1 unit)	\$45.21	for each additional dwelling unit
Mobile Home Unit	\$45.21	for each unit
Unimproved Property	\$30.14	per parcel
Commercial, Industrial, Office Recreational Property	\$0.04	per square foot of building area
Sprinklered Commercial, industrial, Office, recreational Property	\$0.02	per square foot of building area

State of California  
**COUNTY OF NEVADA**

MARCIA L. SALTER – Auditor-Controller

Auditor-Controller  
950 Maidu Avenue, Suite 230  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: [auditor.controller@co.nevada.ca.us](mailto:auditor.controller@co.nevada.ca.us)

To: Taxing Districts/Agencies

From: Marcia L. Salter, Auditor-Controller

Re: Placing Direct Charges on the 2020/21 Secured Property Tax Roll

Date: April 30, 2020

It is time to begin the annual process of placing Direct Charges on the Annual Secured Tax Roll. The following information will assist you in understanding the requirements for placing Direct Charges on the 2020/21 Nevada County Annual Secured Tax Roll.

Please review your authorizing ordinance/resolution to be sure that your district/agency is in compliance and have authority to place the Direct Charges on the Secured Tax Roll.

**Deadlines for submission of Direct Charges**

- 7/1/2020 Resolution directing the Auditor-Controller to place Direct Charges on the 2020/21 Secured Property Tax Roll
- 7/30/2020 All Direct Charge data files must be submitted to our office
- 8/10/2020 Direct Charge files must be free of errors – no changes beyond this date (per Government Code Section 26911)

**Administrative Costs to place Direct Charges on Property Tax Bill**

Per Government Code Section 50077(b) “if special taxes are collected by county, the county may deduct its reasonable costs incurred for the service before remittal of the balance.” A flat charge of \$200.00 will be applied to each direct charge district/payment code plus \$.50 per parcel fee on teetered direct charges and \$1.00 per parcel on non-teetered direct charges to recoup the administrative costs (Resolution 15-278). Please review your resolution to be sure that your district/agency is in compliance and has authority to place the Direct Charges on the Secured Tax Roll.

## **Information required to place Direct Charges on the tax roll**

- **Resolution**

An annual resolution is required from your district's governing body to authorize the Auditor-Controller to place Direct Charges on the Secured Tax Roll. We are looking for the following to be included in all annual resolutions:

- Must reference the "Standard Form Tax Collection Services" that was previously approved by your district and the Nevada County Board of Supervisors or the Auditor-Controller.
- California State Code Section authorizing the direct charge levy to appear on the tax roll.
- List of Tax Rate Area (TRAs) that parcels will be levied. State Board of Equalization (BOE) establishes the TRAs. BOE reports are provided on our website\*.
- Flat Amounts (divisible by 2) to levied on bill.
- Variable direct charges (divisible by 2) need to be listed in body of Resolution or add an Exhibit listing assessment number, assessee name (optional) and annual charge.

All new district/agencies applying Direct Charges for the first time must have a Master agreement between the County and your district/agency that must be approved by the Auditor-Controller. Please contact us for additional information and for preparation of the agreement.

- **Consultant Authorization Form**

The district's decision to use a third-party administrator for any of the district's direct charges is at the sole discretion of the district. Our policies and procedures also apply to any consultants.

Please complete the form to indicate the activities you want the consultant to provide as well as a termination date, if any, for which the consultant will be providing such services. We will keep this form on file until the termination date or your district notifies us otherwise in writing.

- **Delinquent Charges Placed on the Secured Tax Bill**

Certain delinquent fees/charges for services (such as delinquent water & sewer bills), may not be placed on the Secured Property Tax bills when the property is sold or encumbered within specified timeframes. "Sold" is defined here as "transferred or conveyed to a bona fide purchaser for value", while "encumbered" is defined here as "subject to a bona fide encumbrance for value".

Please make sure that the California State Law Code Section you are using as the authority to place the charge on the tax roll is on your resolution. If you are not sure what the criteria is to place the charge, then please have your legal counsel research which code is appropriate.

If proof is provided by the taxpayer to the district or the district it determines that a charge was incorrectly placed, it may be removed, and a new tax bill issued at the discretion of this office. Please complete the Direct Charge Roll Correction Form and a service charge of \$25.00 will be incurred by the district for that request. A district may refund the charge directly to a taxpayer at their discretion and at their expense.

- **Direct Charge Data File Transmittal Information**

Please complete and return the attached 2020/21 Direct Charge Transmittal form when you send us your data file. This information will be used to verify that we are in balance and to update our records and is provided on our website\*.

- **Format to Upload Direct Charges**

The **system requires an annual file** to upload based on parcel numbers.

Our system requires the data files to be in a certain format. The data file will need to be a **.txt file** without headers. There are four formatting options. Documentation with the format layout is on the website\*.

The following are important reminders for a successful data file upload:

- No dashes in any field
- No spaces at the end of rows or end of document
- No dollar signs
- No duplicate parcels
- No odd amounts, (even amount only, divisible by 2) one annual amount-no installments. If your file has an odd amount, the system will round it down, but you bill not balance to the amount you used on the transmittal sheet.

### **Handling of reported errors on data files**

We will upload your data file and as in the past, if there are any reported errors, we will notify your district. Any resubmitted file must be a **complete file** to upload and not just the corrected parcel. Your agency will have until August 10th to research and resubmit a corrected file.

If an error is discovered after the property tax bills are printed, corrections can be made upon request of the district/agency and at the discretion of the Auditor-Controller's Office. There is a fee of \$25 per parcel on each tax code correction.

### **Cancellation of Tax Bills Less than \$10.00 or no Ad Valorem Tax**

If a total annual tax bill combined with Direct Charges is less than \$10.00 the county may cancel these bills under the provisions of Revenue and Taxation Code Section 2611.4.

If there is no ad valorem tax on the Secured Tax Bill, due to an exemption or low value, we will not mail tax bill with direct charge only. In which case we may remove your district's direct charge before tax bills are created. If the Assessor's Office has processed a roll correction that brings the tax value down to zero and the direct charges have not been paid by June 30<sup>th</sup>, we retain the right to cancel those bills.

### **Assessment on Federal, State, Local, or Utility Parcels**

Federal, State, Local or utility parcels do not receive a property tax bill from Nevada County. We cannot place the Direct Charges on the Secured Property Tax Roll. Your district/agency may bill these parcels directly, if needed.

## **Collection and Apportionments**

Certain direct charges are allowed to be on the Alternative Method of Distribution of Tax Levy (Teeter Plan). This means that the district will receive 100% of the direct charge levy.

Delinquent charges placed on the secured tax bill will be automatically be set up as nonteeter and apportioned as collected.

All direct charges will be apportioned to the district's fund in the County's General Ledger as follows:

<u>Teeter Apportionment</u>	<u>Nonteeter Apportionment</u>
Mid-December 55% of the levy	Nonteeter apportionments are based on collections
Mid-April 40% of the levy	
Mid-June 5% of the levy (plus adjustments)	

Cash disbursement to district with bank account external to County Treasury will be disbursed as follows:

### Cash Disbursements

January 10<sup>th</sup>  
May 10<sup>th</sup>  
July 10<sup>th</sup>

### **Listed below are some Property Tax reminders:**

- Tax Code Numbers (formally Payment Codes) have changed from 3 to 5 digits
- Change of Parcel Numbers to an Assessment Numbers from 10 to 12 digits. Here is an example xx-xxx-xx-xxx to 0xx-xxx-0xx-xxx. Mobile Homes parcels have a different numbering structure, they start with 910-xxx-xxx-xxx.
- Transmittal Files are needed annually. If there are no changes in your data, you still need to resubmit your file.

If you have any questions or concerns, please contact the Property Tax Division via email at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us). You may also contact Suzanne Jewett 265-7136 or Linda Sager 265-1564 directly.

\*<https://www.mynevadacounty.com/2566/Property-Tax-Resources-for-Special-Distr>



**California State Board of Equalization  
 Districts with TRAs and Maps  
 for the 2020/21 Board Roll of State-Assessed Properties  
 for Nevada County**

**21 FIRE PROTECTION**

**[0100] NEVADA CONSOLIDATED**

**TRAs**

057-001	057-002	057-006	057-008	057-012	057-013	057-014	057-021	057-023	062-009
062-019	062-020	062-024	062-025	062-028	062-032	062-038	062-043	062-045	062-057
062-063	062-066	062-069	062-077	062-078	062-079	068-001	068-005	068-010	068-032
068-038	072-001	072-003	072-007	072-013	072-014	072-015	072-030	072-033	072-034
072-041	072-042	072-044	072-045	072-047	078-002	078-007	080-009	080-014	

*Total TRAs for this District: 49*

**Maps**

016	017	018	020	021	021B	021D
022	023	026	027	027D	028	028C
029	029B	030	030A	031	034	035
036	039	040	041	044		

*Total Maps for this District: 26*

**[0035] NEVADA CONSOLIDATED-ZONE NO. 01**

**TRAs**

057-001	057-012	057-021	057-023
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*Total TRAs for this District: 4*

**Maps**

034	039	040
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*Total Maps for this District: 3*



# Nevada County Consolidated Fire District Resolution 20-12

**Authorizing the Fire Suppression Benefit Assessment, District 2004-1,  
Located in the Boundaries of the NEVADA COUNTY CONSOLIDATED FIRE DISTRICT,  
to be Placed on the Nevada County Secured Tax Rolls & Requesting the County of Nevada  
to Levy & Collect this District-Wide Fire Suppression Benefit Assessment for FY 2020/2021**

**WHEREAS**, the Board of Directors of the Nevada County Consolidated Fire District (NCCFD) on August 19, 2004 adopted Resolution No. R04-16, A Resolution of the Board of Directors of the Nevada County Consolidated Fire District Accepting the Engineer's Report and Initiating Proceedings for (1) the Formation of a District-Wide Fire Suppression Benefit Assessment District, and (2) the Adoption of a Resolution Determining and Levying Assessments for Fire Suppression Services, (see "**Attachment 1**"); and,

**WHEREAS**, the Board of Directors of the NCCFD, on November 18, 2004, adopted Resolution No. R04-20, Certifying Balloting Results and Confirming the Assessments Approved by the Voters for the Fire Suppression Benefit Assessment District No. 2004-1 (see "**Attachment 2**") and

**WHEREAS**, in accordance with the provisions in Resolutions R04-16 and R04-20, which the Board of Directors has determined that, due to the increased costs of operations to the District, it is necessary and appropriate for the Board to exercise its authority under Resolution R04-16, Exhibit B, and hereby applies a cost of living index of 3 % to the assessment rate from the prior Fiscal Year for this Fiscal Year 2020/2021 which is reflected in the new rates (see "**Attachment 3**"); and,

**WHEREAS**, Government Code Section 50078.16 authorizes the District to provide for collection of the assessment in the same manner and subject to the same penalties as, other fees, charges, and taxes fixed and collected by, or on behalf of the local agency. If the assessments are collected by the County, the County may deduct its reasonable costs incurred for the services before remittance to the District, which is outlined in the previously approved and continuous "Standard Form Tax Collection Services" Contract; and,

**WHEREAS**, the County of Nevada Auditor-Controller's office has notified NCCFD in a memo dated April 30, 2020, (see "**Attachment 4**"), that a flat charge of \$200.00 will be applied to the assessment district code and a 50-cent per parcel charge will be applied to each improved and unimproved parcel within the specified Tax Rate Area (see "**Attachment 5**").

**NOW THEREFORE**, the Board of Directors of the Nevada County Consolidated Fire District resolves that:

1. The Fire Suppression Benefit Assessment is hereby confirmed and shall be levied against real property within the District for the 2020/2021 fiscal year, in accordance with the provisions of Resolution R04-20;
2. Directs the application of the cost of living adjustment provisions as set forth in Resolution R04-20, in an amount equal to three percent (3%) of the rate of the prior Fiscal Year's special assessment for this Fiscal Year 2020/2021, which increase shall be applicable to all property that is subject to the special assessment, the adjusted amounts for the assessment are as shown on "**Attachment 3**";



# Nevada County Consolidated Fire District Resolution 20-12

**Authorizing the Fire Suppression Benefit Assessment, District 2004-1,  
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3. Petitions the Board of Supervisors of the County of Nevada, State of California, to cause the Auditor-Controller of County of Nevada to place the charges as set forth in "**Attachment 3**" on the 2020/2021 tax rolls, in accordance with the Standard Form Tax Collection Services contract previously approved by Nevada County Consolidated Fire District;
4. The NCCFD Board of Directors hereby requests that the County Tax Collector collect and place all special assessment revenues within the Nevada County Consolidated Fire District territory into Fund 722, District-wide Special Assessment.

**BE IT FURTHER RESOLVED**, that, pursuant to the provisions of Government Code Section 50078.17, any judicial action or proceeding to validate, attack, review, set aside, void, or annul the provisions of this Resolution, providing for an adjustment in the amount of the special assessment of three percent ( 3%) over the prior fiscal year for this Fiscal Year 2020/2021, shall be subject to the limitations period and the procedures as set out in Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure and any action or proceeding to attack, review, set aside, void, or annul the increase shall be commenced within 90 days of the effective date of the adoption of this Resolution

**BE IT FURTHER RESOLVED**, that the provisions of this Resolution providing for the adjustment in the amount of the special assessment of three percent ( 3%) over the prior fiscal year, as set out in paragraph #2, above, shall be severable to the rest of this Resolution and any judicial determination or other action nullifying said increase for Fiscal Year 2020/2021, shall not effect or otherwise nullify the imposition of the special assessment for Fiscal Year 2020/2021 , as otherwise provided for under Resolutions R04-16 and R04-20, and/or by the adoption of this Resolution.

**ON A MOTION** by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, the foregoing resolution was passed and adopted this 21<sup>st</sup> day of May, 2020, by the following vote to wit:

- Ayes:
- Noes:
- Absent:
- Abstain:

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

Attest:

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

Resolution 20-12  
May 21, 2020



# Nevada County Consolidated Fire District Resolution 20-12

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## Resolution R20-12 Attachment List:

- "Attachment 1" is Resolution no. R04-16
- "Attachment 2" is Resolution no. R04-20
- "Attachment 3" is the current fiscal year's proposed rate
- "Attachment 4" County of Nevada Auditor Controller's notification letter
- "Attachment 5" Tax Rate Area

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

**RESOLUTION No. R04-16**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NEVADA COUNTY  
CONSOLIDATED FIRE DISTRICT ACCEPTING THE ENGINEER'S REPORT  
AND INITIATING PROCEEDINGS FOR:**

- (1) THE FORMATION OF A DISTRICT-WIDE FIRE SUPPRESSION BENEFIT  
ASSESSMENT DISTRICT, AND**  
**(2) THE ADOPTION OF A RESOLUTION DETERMINING AND LEVYING  
ASSESSMENTS FOR FIRE SUPPRESSION SERVICES**

**WHEREAS**, the Board of Directors of the Nevada County Consolidated Fire District (henceforth, "NCCFD" or "the District"), in 1996, adopted Ordinance No. 96-3, which established a fire suppression benefit assessment district to provide additional funds for fire suppression services within the District. The current assessment will expire on June 30, 2007 and the District will lose this revenue which would require a reduction in services based upon current revenue sources of the District; and,

**WHEREAS**, the NCCFD Directors has determined that there is a need to add career firefighters at two (2) fire stations within the NCCFD and that an additional source of revenue will be required to fund the enhanced levels of fire suppression services which the addition of career staff at two (2) fire stations will provide to property owners within the District; and

**WHEREAS**, the NCCFD Board of Directors retained the services of Berryman & Henigar Inc., to perform appropriate assessment engineering and to prepare an Engineer's Report, as required by the provisions of the Government Code and the State Constitution, relative to the formation of a new Fire Suppression Benefit Assessment District which if approved would replace the current fire suppression Benefit Assessment/special taxes and to recommend methods of spreading the assessment to all properties on an equitable basis; and

**WHEREAS**, the NCCFD Board of Directors has received the Engineer's Report, attached to this report as Exhibit "A", dated August 19, 2004, and the Engineer's Report contains the following:

- A description of each lot or parcel of property proposed to be subject to the assessment.
- The amount of the assessment for each lot or parcel for the initial fiscal year.
- The maximum amount of the assessment which may be levied for each lot or parcel during any fiscal year.
- The duration of the assessment.
- The basis of the assessment.
- The schedule of the assessment.

**WHEREAS**, as a result of the Engineer's Report, a table showing the assessment rates based on land use is attached as Exhibit "B" to this Resolution. Exhibit "B" also sets the process for any increases due to changes in the cost of living; and.

**WHEREAS**, the NCCFD Board of Directors has reviewed the Engineer's Report and wishes to proceed with all appropriate and necessary proceedings for the formation of the Fire Suppression Benefit Assessment District and to consider a resolution determining and levying assessments for fire suppression services.

**NOW, THEREFORE, BE IT RESOLVED, the Board of Directors of the Nevada County Consolidated Fire District does hereby order as follows:**

1. Notice is hereby given that on the 21st day of October, 2004, at the hour of 7:00 p.m. at Station 84 located at 10135 Coyote Street, Nevada City, California the Board of Directors of the Nevada County Consolidated Fire District shall conduct a public hearing at which any and all persons having any objection to the formation of the assessment district, may appear and show cause why said assessment district should not be established in accordance with the Resolution adopted by the Board of Directors as required by Section 4(b) of Article XIIID of the Constitution of the State of California. The Board of Directors will consider all oral and written objections or protests.

2. The Board of Directors of the Nevada County Consolidated Fire District shall cause to be mailed, to the record owner of each parcel to be assessed within the boundaries of the proposed assessment district and at least 45 days prior to the date of the public hearing as required by Section 4(c) and Section 4(d) of Article XIIID of the Constitution of the State of California, a Notice which describes the proposed assessment and shall contain a ballot whereby the property owner may indicate his or her support or opposition to the proposed assessment.

3. The Board of Directors of the Nevada County Consolidated Fire District shall cause to be published a notice pursuant to Section 6063 of the Government Code. The publication of notice of Public Hearing shall be completed at least 10 days prior to the date of the hearing.

**PASSED AND ADOPTED** at a meeting of the Board of Directors of Nevada County Consolidated Fire District held on August 19, 2004, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

---

Darlene E. Bennett  
Board Secretary

---

Sherm Hanley,  
NCCFD Vice Chairman

**NEVADA COUNTY CONSOLIDATED FIRE DISTRICT**

**RESOLUTION NO. R04-20**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NEVADA COUNTY CONSOLIDATED FIRE DISTRICT, CERTIFYING BALLOTING RESULTS AND CONFIRMING THE ASSESSMENTS APPROVED BY THE VOTERS FOR FIRE SUPPRESSION BENEFIT ASSESSMENT DISTRICT NO. 2004-1**

**WHEREAS**, the Board of Directors of the Nevada County Consolidated Fire District on August 19, 2004 adopted Resolution of Intention stating its intention to establish the Fire Suppression Benefit Assessment District and to levy assessments within the district and authorized the Clerk of the Board of Directors to mail a ballot and notice of assessment to property owners in accordance with the provisions of Article XIIID of the State Constitution.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Nevada County Consolidated Fire District does resolve as follows:

1. The canvas of votes cast by the property owners is completed and certified by the Clerk of the Board of Directors, and the votes cast were as follows:
  - a. Total Ballots Processed: 8,499
  - b. Total Assessment Amount of Ballots Processed: \$703,476
  - c. Total Ballots Processed in Favor of the Proposed Assessment: 6,097
  - d. Assessment Amount of Ballots in Favor of Proposed Assessment:  
\$495,060.19
  - e. Total Ballots Processed in Opposition to the Proposed Assessment: 2,402
  - f. Assessment Amount of Ballots in Opposition to Proposed Assessment:  
\$208,415.78
2. Therefore, as determined by the ballots cast as weighted according to the amount of assessment owed by each parcel a majority of the property owners voted in favor of the proposed assessment.

3. The assessments as set forth in the Engineer's Report for Fire Suppression Benefit Assessment District are hereby confirmed and shall be levied upon real property within the Nevada County Consolidated Fire District for fiscal year 2005-06.

PASSED AND ADOPTED at a meeting of the Board of Directors held on November 18, 2004, by the following vote:

AYES: HANSON, HITCHCOCK, LEONARD, MOUSER, NULPH

NOES: NONE

ABSTAIN: NONE

ABSENT: HANLEY, MOORHOUSE

---

JOHN LEONARD, Chairman  
NCCFD Board of Directors

ATTEST:  
Secretary of the Board of Directors

By: \_\_\_\_\_  
Darlene E. Bennett



Fiscal Year 2020/2021 Assessment Rate		
Property Type	Rate	Unit
Single Family Residence	\$130.63	for the first dwelling unit
Condo	\$97.99	for each additional dwelling unit
Residence with 2nd (granny) unit	\$196.01	for each unit
Mobile Home in a Park	\$52.24	per parcel
Unimproved Parcels	\$39.22	per square foot of building area

**Commercial, Industrial or other improved:**

Sprinkler Rate:		
Square Feet	Rate	Price Per Square Footage
0 - 2,000	\$ 130.63	
2,001 - 10,000	\$ 130.63	\$0.0653 over 2,000
10,001 - 20,000	\$ 653.55	\$0.0327 over 10,000
20,001 +	\$ 951.84	\$0.0164 over 20,000

Non-Sprinkler Rate (2 times sprinkler rate):		
Square Feet	Rate	Price Per Square Footage
0 - 2,000	\$ 261.26	
2,001 - 10,000	\$ 261.26	\$0.1306 over 2,000
10,001 - 20,000	\$ 1,307.10	\$0.0654 over 10,000
20,001 +	\$ 1,903.68	\$0.0327 over 20,000

Any increase in the proposed assessment due to increased costs (up to a maximum of 3% annually) will require approval by 5 of 7 elected NCCFD board members in a public meeting.

State of California  
**COUNTY OF NEVADA**

MARCIA L. SALTER – Auditor-Controller

Auditor-Controller  
950 Maidu Avenue, Suite 230  
Nevada City CA 95959

(530) 265-1244  
Fax: (530) 265-9843  
Email: auditor.controller@co.nevada.ca.us

To: Taxing Districts/Agencies

From: Marcia L. Salter, Auditor-Controller

Re: Placing Direct Charges on the 2020/21 Secured Property Tax Roll

Date: April 30, 2020

It is time to begin the annual process of placing Direct Charges on the Annual Secured Tax Roll. The following information will assist you in understanding the requirements for placing Direct Charges on the 2020/21 Nevada County Annual Secured Tax Roll.

Please review your authorizing ordinance/resolution to be sure that your district/agency is in compliance and have authority to place the Direct Charges on the Secured Tax Roll.

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- No odd amounts, (even amount only, divisible by 2) one annual amount-no installments. If your file has an odd amount, the system will round it down, but you bill not balance to the amount you used on the transmittal sheet.

### **Handling of reported errors on data files**

We will upload your data file and as in the past, if there are any reported errors, we will notify your district. Any resubmitted file must be a **complete file** to upload and not just the corrected parcel. Your agency will have until August 10th to research and resubmit a corrected file.

If an error is discovered after the property tax bills are printed, corrections can be made upon request of the district/agency and at the discretion of the Auditor-Controller's Office. There is a fee of \$25 per parcel on each tax code correction.

### **Cancellation of Tax Bills Less than \$10.00 or no Ad Valorem Tax**

If a total annual tax bill combined with Direct Charges is less than \$10.00 the county may cancel these bills under the provisions of Revenue and Taxation Code Section 2611.4.

If there is no ad valorem tax on the Secured Tax Bill, due to an exemption or low value, we will not mail tax bill with direct charge only. In which case we may remove your district's direct charge before tax bills are created. If the Assessor's Office has processed a roll correction that brings the tax value down to zero and the direct charges have not been paid by June 30<sup>th</sup>, we retain the right to cancel those bills.

### **Assessment on Federal, State, Local, or Utility Parcels**

Federal, State, Local or utility parcels do not receive a property tax bill from Nevada County. We cannot place the Direct Charges on the Secured Property Tax Roll. Your district/agency may bill these parcels directly, if needed.

## Collection and Apportionments

Certain direct charges are allowed to be on the Alternative Method of Distribution of Tax Levy (Teeter Plan). This means that the district will receive 100% of the direct charge levy.

Delinquent charges placed on the secured tax bill will be automatically be set up as nonteeter and apportioned as collected.

All direct charges will be apportioned to the district's fund in the County's General Ledger as follows:

<u>Teeter Apportionment</u>	<u>Nonteeter Apportionment</u>
Mid-December 55% of the levy	Nonteeter apportionments are based on collections
Mid-April 40% of the levy	
Mid-June 5% of the levy (plus adjustments)	

Cash disbursement to district with bank account external to County Treasury will be disbursed as follows:

### Cash Disbursements

January 10<sup>th</sup>  
May 10<sup>th</sup>  
July 10<sup>th</sup>

### Listed below are some Property Tax reminders:

- Tax Code Numbers (formally Payment Codes) have changed from 3 to 5 digits
- Change of Parcel Numbers to an Assessment Numbers from 10 to 12 digits. Here is an example xx-xxx-xx-xxx to 0xx-xxx-0xx-xxx. Mobile Homes parcels have a different numbering structure, they start with 910-xxx-xxx-xxx.
- Transmittal Files are needed annually. If there are no changes in your data, you still need to resubmit your file.

If you have any questions or concerns, please contact the Property Tax Division via email at [propertytax.auditor@co.nevada.ca.us](mailto:propertytax.auditor@co.nevada.ca.us). You may also contact Suzanne Jewett 265-7136 or Linda Sager 265-1564 directly.

\*<https://www.mynevadacounty.com/2566/Property-Tax-Resources-for-Special-Distr>

**California State Board of Equalization  
Districts with TRAs and Maps  
for the 2020/21 Board Roll of State-Assessed Properties  
for Nevada County**

**21 FIRE PROTECTION**

**[0100] NEVADA CONSOLIDATED**

**TRAs**

057-001	057-002	057-006	057-008	057-012	057-013	057-014	057-021	057-023	062-009
062-019	062-020	062-024	062-025	062-028	062-032	062-038	062-043	062-045	062-057
062-063	062-066	062-069	062-077	062-078	062-079	068-001	068-005	068-010	068-032
068-038	072-001	072-003	072-007	072-013	072-014	072-015	072-030	072-033	072-034
072-041	072-042	072-044	072-045	072-047	078-002	078-007	080-009	080-014	

*Total TRAs for this District: 49*

**Maps**

016	017	018	020	021	021B	021D
022	023	026	027	027D	028	028C
029	029B	030	030A	031	034	035
036	039	040	041	044		

*Total Maps for this District: 26*

**[0035] NEVADA CONSOLIDATED-ZONE NO. 01**

**TRAs**

057-001	057-012	057-021	057-023
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*Total TRAs for this District: 4*

**Maps**

034	039	040
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*Total Maps for this District: 3*

**Nevada County Consolidated Fire District**

**ORDINANCE NO. OR18-01**

**ADOPTING AND INCORPORATING BY REFERENCE THE FAIR POLITICAL PRACTICES COMMISSION'S STANDARD MODEL CONFLICT OF INTEREST CODE AS SET FORTH IN 2 CALIFORNIA ADMINISTRATIVE CODE, SECTION 18730**

**WHEREAS**, pursuant to Article III of Chapter 7 of the Government Code commencing with Section 87300, the Nevada County Consolidated Fire District (henceforth, "The District") is required to adopt and promulgate a conflict of Interest Code; and

**WHEREAS**, the Fair Political Practices Commission has adopted a regulation, 2 California Administrative Code Section 19730, which contains the terms of a standard model Conflict of Interest Code, which can be incorporated by reference, and which may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act after public notice and hearings conducted by the Fair Political Practices Commission;

**THEREFORE**, the Board of Directors of the Nevada County Consolidated Fire District do ordain as follows:

**SECTION 2-1:**

That the terms of 2 California Administrative Code Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby adopted and incorporated by reference and constitute the Conflict of Interest Code for the Nevada County Consolidated Fire District.

**SECTION 2-2:**

That the designated employees who are required to file financial disclosure statements are the Nevada County Consolidated Fire District Board of Directors, Fire Chief, Deputy Fire Chief, Division Chief, Battalion Chiefs, Fire Prevention Officers, Legal Counsel, Finance Manager, Operations Support Manager and Citizens' Oversight Committee Members of the Nevada County Consolidated Fire District.

**SECTION 2-3:**

All employees designated above shall file statements of economic interest with the District.

(1) The District shall forward to the Clerk of the Nevada County Board of Supervisors the original statements for all NCCFD Board directors and any Chief Officers listed above, retaining copies at the District.

(2) The District shall retain all original statements for all other designated employees.

**SECTION 2-4:**

That the disclosures which are required of the designated employees are the following:

- (a) Interests in real property, except the primary residence, which are located in whole or in part:
  - (1) within the boundaries of the District,
  - (2) within two miles of the boundaries of the District, or
  - (3) within two miles of any land owned or used by the District, including any leasehold, beneficial or ownership interest or option to acquire such interest in real property.
- (b) Investments in business entities or income from sources which engage in the acquisition or disposal of real property within the District.
- (c) Investments in business entities or income from sources which:
  - (1) are contractors or subcontractors engaged in the performance of work or services of the type utilized by the District; or
  - (2) which manufacture or sell supplies, machinery, or equipment of the type utilized by the District.

**SECTION 2-5.**

That in addition to the designated employees set forth above, consultants shall be included as designated employees subject to filing of financial disclosure statements subject to the following limitation:

The Board of Directors may determine in writing that a particular consultant, although a “designated employee” is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements described in this section. Such written determination shall include a description of the consultant’s duties and, based upon that description, a statement of the extent of disclosure requirements. Such determination shall be a public record and shall be retained for public inspection in the same manner and location as this conflict of Interest Code.



**SECTION 2-6**

This ordinance shall take effect, and be in force, at the expiration of thirty (30) days after approval by the Board of Supervisors of the County of Nevada. **PASSED AND ADOPTED** by the Board of Directors of the Nevada County Consolidated Fire District, County of Nevada, State of California, at a regular meeting of said Board, held on the 20<sup>th</sup> day of September 2018, by the following roll call vote:

AYES: Carrington, Grueneberg, Hanson, Nelson, Slade-Troutman

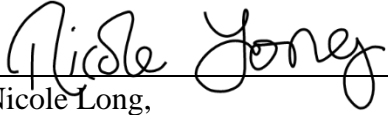
NOES:

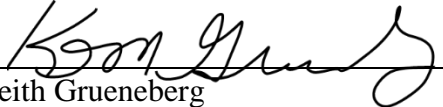
ABSTAIN:

ABSENT: Dorland, Garrett

ATTEST:

BY:

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

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



# Nevada County Consolidated Fire District

640 Coyote Street, Nevada City, CA 95959

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

[nccfire@nccfire.com](mailto:nccfire@nccfire.com) • [www.nccfire.com](http://www.nccfire.com)

To: NCCFD Board of Directors  
From: Nicole, Operations Support through Fire Chief Turner  
Subject: November 3, 2020 General District Election  
Date: May 1, 2020

## BACKGROUND

Due to the expiring terms of four District Board members, the Nevada County Elections Department has sent a memo with instructions for documents that must be processed to get ready for the November 3, 2020 General Election. The documents are state-mandated and required to “consolidate” our election of elective offices with the other agencies’ elective offices that may need to be placed on the General Election ballot in November.

## ACTION REQUIRED

The Board is required to determine if

1. The District or the candidates must pay for their candidate’s statement; and
2. The candidate’s statement should be limited to 200 or 400 words.

Please note that, in the past, the NCCFD Board has chosen to have the candidate pay the cost and has limited the statement to 200 words.

After the Board decides the above, the Board adopts a Resolution reporting their decision. Resolution R20-13 is included in the Board Packet for this purpose.

## NOTICE OF DISTRICT ELECTION

A \$50.00 payment to County Elections is required to cover the cost of having a “Notice of District Elections” (“Notice”) published “in a newspaper of general circulation at least 10 days before the time of filing nominations for office...” as required by Government Code.

The Notice includes the above information as well as the following information about the elective offices (Long = 4-Year Term; Short = 2-Year Term):

<u>Title of Office</u>	<u>Name of Incumbent</u>	<u>Length of Term</u>
Director	Tom Carrington	Long
Director	Patricia Nelson	Long
Director	Spencer Garrett	Long
Director	Marianne Slade-Troutman	Long

## **CANDIDATE FILING DEADLINE**

Please note the following important deadlines and instructions for the Candidates listed above:

- Candidate Filing begins Monday, July 13, 2020 and ends Friday, August 7, 2020 at 5:00 p.m.
- If the incumbent does not seek re-election, the filing period is extended through Wednesday, August 12, 2020 at 5:00 p.m.
- All candidates file with the Nevada County Elections Office.
- To avoid more than one visit to the Elections Office in Nevada City, candidates who choose to have a Candidate's Statement published in the sample Ballot Booklet should submit their Candidate's Statement when they file their nomination documents.



# Nevada County Consolidated Fire District

## Resolution 20-13

### Resolution Calling for General District Election

**WHEREAS**, an election will be held within the Nevada County Consolidated Fire District (NCCFD) on November 3, 2020 for the purpose of electing four (4) members to the District Board of Directors; and

**WHEREAS**, whenever two or more elections are called to be held on the same day, in the same territory, or in part of the same territory, such elections should be consolidated;

**NOW, THEREFORE, BE IT RESOLVED THAT** an election be held on November 3, 2020 for the purpose of electing four (4) members to the District Board of Directors; and

**BE IT FURTHER RESOLVED THAT** the Nevada County Consolidated Fire District requests the governing body of the County of Nevada, as prescribed by Elections Code Section 10402 and 10403 to consolidate the regularly scheduled district election with any other elections to be held on November 3, 2020, and

**BE IT FURTHER RESOLVED THAT** the candidate is to pay for the publication of the Candidate's Statement of Qualifications, pursuant to Elections Code Section 13307. The limitation on the number of words that a candidate may use in his/her Candidate's Statement is 200 words; and

**BE IT FURTHER RESOLVED THAT** the Nevada County Consolidated Fire District agrees to reimburse the County of Nevada for the district's prorated share of the costs of the election.

**PASSED AND ADOPTED** by the following vote on May 21, 2020.

**YES Votes** \_\_\_\_\_  
(Number)

**NO Votes** \_\_\_\_\_  
(Number)

**ABSENT** \_\_\_\_\_  
(Number)

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

Attest:

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



CERTIFICATE OF RECOGNITION

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Commending

**Nevada County Firefighters**

Station 89

For their dedication to serve the community and help those in need. Their service saved the life of Mr. John [REDACTED]. Thank you for your unwavering commitment to the citizens of Nevada County.

Signed this day

**April 28, 2020**

*Brian Dahle*

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District 1, Senator Brian Dahle



# California State Senate

CAPITOL OFFICE  
STATE CAPITOL, ROOM 2054  
SACRAMENTO, CA 95814  
(916) 651-4001

DISTRICT OFFICE  
11230 GOLD EXPRESS DRIVE #304  
GOLD RIVER, CA 95670  
(916) 464-4201

SENATOR  
**BRIAN DAHLE**  
FIRST SENATE DISTRICT



April 28, 2020

I received this letter from one of my constituents, and I wanted to personally recognize you for your dedication to the health of our community with the enclosed certificate.

Sincerely,

A handwritten signature in blue ink that reads "Brian Dahle".

**BRIAN DAHLE**

Senator, 1<sup>st</sup> District

Re: Events of February 13, 2020, Recognizing First Responders and Hospital Staff

On February 13, I was home alone when I felt pressure in my chest. I knew something was wrong and immediately called 911. I remained on the line with the dispatcher, who notified the first responders that I had become unresponsive. The fire fighters and the ambulance arrived within minutes. Upon arrival, they found me on the floor, gasping for air and no heartbeat. They immediately started life saving procedures, and continued with the procedures until arriving at the hospital, approximately 20 minutes later.

Once they arrived at Sierra Nevada Memorial Hospital, they convinced the emergency staff to continue with life-saving procedures, to which they finally got a heartbeat. Once they got a heartbeat, I was transferred to Sutter Roseville Medical Center, where the medical staff continued working on me. The medical staff was challenged with trying to save my life for the next 4 days. I am here today, alive and well, thanks to all the people involved from the fire fighters, to paramedics and all the doctors and nurses, who never gave up on me. I've been told I'm a miracle, that only 4% survive this type of event. I will always be grateful to these amazing people and all the skills they possess. Thank you so much for honoring these amazing people, who went above and beyond in saving my life.

John [REDACTED]



# NCCFD CHIEFS' MONTHLY REPORT

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**To:** NCCFD Board of Directors  
**From:** Jim Turner, Fire Chief  
Jerry Funk, Deputy Chief  
**Date:** May 8, 2020

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## **OPERATIONS**

### **Statistical data for the period of April 1 thru April 30, 2020.**

- 462 calls for service. ( 267 emergency, 195 non-emergency)
  - Average response time urban – 3 minutes 42 seconds
  - Average response time rural - 8 minutes 56 seconds
  - Average response time overall - 6 minutes 16 seconds
- \*Averages based on emergency responses only.

### **Significant Incidents:**

- COVID 19
- Numerous escaped debris burns resulting in vegetation fires.
- Several serious vehicle accidents.

### **Training:**

- 674 hours of documented training for the month of April.

## **ADMINISTRATION**

- The overwhelming majority of staff time was spent managing the many different impacts of COVID 19. Numerous operational and administrative procedures for the health and wellness of our staff and constituents were implemented following best practices.
- Chief Turner participated in several weekly fire / law enforcement task force tele-meetings regarding COVID-19.
- Chief Turner was interviewed by KNCO Radio.
- Deputy Chief Funk, Operations Support Long and Mechanic Greene participated in a tele-meeting with ESO regarding fleet maintenance computer programs.
- Deputy Chief Funk and Operations Support Long participated in a tele-conference with ARC Health & Wellness regarding employee medical evaluations.
- Deputy Chief Funk worked with various staff members developing collateral duty budget requests for FY 20/21.
- Chief Turner and Deputy Fire Marshal McMahan attended an online Yuba River Cohort meeting.



## NCCFD CHIEFS' MONTHLY REPORT

### FIRE PREVENTION

#### **Projects:**

- The owners of the old Nail Factory property submitted plans to bring work that was completed without a permit into compliance with Fire, Building and Planning.
- Fire Marshal McMahan reviewed 5 Cannabis Projects that were submitted to the Planning Department.

#### **Meetings and Training attended by Fire Marshal McMahan:**

- Nevada County Fire Chiefs' Association conference call to discuss the Housing Element and Events Ordinance update.
- Online Fire Safe Council of Nevada County with Deputy Fire Marshal Mason.
- Planning Commission meeting online regarding the Housing Element.
- Assisted in presenting online to the Board of Supervisors meeting with Air Quality Management District discussing safe burning and later in the meeting discussed changes to the Events Ordinance.