



Nevada County Consolidated Fire District

Resolution 22-33

Final Budget for the Fiscal Year 2022-23

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

WHEREAS, management has identified the need to expend funds during Fiscal Year 2022-23 to maintain a designated level of service over and above operational expenditures; and

WHEREAS, the District currently has three designated Funds from which supplemental purchases may be taken; Fund 733 AB 1600, Fund 734 Special Tax Assessment (2012) and Fund 758 Capital Purchases (if necessary);

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District hereby adopts the Final Budget for Fiscal Year 2022-23 in the amount of \$8,604,943 attached hereto as Exhibit "A", with the stipulation that all purchases comply with Resolution R16-07:

- | | |
|---------------|-------------|
| 1. Fund 722 - | \$7,068,172 |
| 2. Fund 733 - | \$ 74,803 |
| 3. Fund 734 - | \$1,011,719 |
| 4. Fund 758 - | \$ 450,249 |

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 15th day of September 2022 by the following roll call:

Ayes: Dorland, Garrett, Carrington, Nelson, Slade-Troutman, Grueneberg

Noes:

Absent: Hall

Abstain:

Keith M. Grueneberg

[Keith M. Grueneberg \(Nov 14, 2022 16:21 PST\)](#)

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

Attest:

Tricia Bush

[Tricia Bush \(Nov 15, 2022 08:38 PST\)](#)

Tricia Bush, Secretary of the Board



Nevada County Consolidated Fire District
Final Budget for Fiscal Year 2022-23
As of September 8, 2022

Page

2	Preliminary to Final Overview of Changes
4	Operating Fund 722 Budget Recap
5	Budget Summary - Operating Fund 722
12	Budget Summary - Mitigation Fee Fund 733
13	Budget Summary - Special Tax Fund 734
14	Budget Summary - Capital Expenditure Fund 758
15	Budget Summary - Fund 758 - Station 86
16	Budget Summary - All Fund Summary

Final Budget Highlights
Fiscal Year 2022-23

Fund 722 - Operating Fund

4010 Current Secured Tax - 5.0% increase based on assessed values from the County

4020 Current Unsecured Tax - 8.0% increase based on assessed values from the County

4110 Special Assessment - Actuals from Willdan

4150 Special Tax 2012 - Actuals from Willdan

4690 Decrease due to change in DSI contract and Higgins

4510 Fire Reimbursement - no change

5751 Payroll reconciliation for fy 21/22

6011 Increase in cost of items

6021 FY 21/22 order

6213 Additional items requested and increased costs

6221 Additional drone training

6681 FY 21/22 projects

6776 Increase due to FY 21/22 grant items received this fiscal year

6786 Additional masks and calibration costs

6796 Certificate Renewal, bi-annual cost

7508 Increase for call volume

7561 Additional Costs

7563 Chief Background

7621 LAFCo actual costs

7841 JPA Expense Received

Fund 733 - Mitigation Fees

4820 Decrease in interest based on last year

6921 Purchased a new ring cutter for new metals

Fund 734 - Special Tax

4150 Actual numbers received from Willdan

4820 Decrease in interest based on last year

Fund 758 - Capital Expenditures

6921 Decrease due to new WT payment will start 23/24 FY

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

	2022-23		2021-22	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Revenues				
Taxes & Assessments	7,567,051	7,291,867	7,059,043	102%
Reimbursements	106,480	133,960	211,810	167%
Other Revenue	47,740	47,740	50,740	95%
Revenue Total	7,721,271	7,473,567	7,321,593	104%
Operating Expenditures				
Wages & Benefits				
Wages	4,236,021	4,236,021	4,265,292	97%
Taxes	67,980	67,980	68,666	89%
Benefits	2,273,853	2,255,422	2,030,571	94%
Wages & Benefits Total	6,577,854	6,559,423	6,364,529	96%
Personnel Related	228,991	207,191	202,344	74%
Facility & Equipment	507,391	458,506	540,149	85%
Vehicle Related	214,532	214,532	201,567	96%
Gen & Admin	504,791	495,462	483,872	87%
Total Operating Expenditures	8,033,560	7,935,115	7,792,461	94%
Other Income & Expense	(36,000)	(36,000)		
Fund 722 Over / <under>	(348,288)	(497,548)	(470,868)	
Seasonal program funded from prior yr	-	-		
Fund 722 adjusted Over / <under>	(348,288)	(497,548)		
Beginning Cash Balance				
Revenues	2,257,545	1,716,304		
Transfer In Contingency Funds (723)	7,721,271	7,473,567		
Available Cash	53,000	53,000		
Expenditures	10,031,816	9,242,871		
Other Income & Expense	(8,033,560)	(7,935,115)		
Ending Cash Balance	(36,000)	(36,000)		
Ending Cash Balance	1,962,257	1,271,756		
Contingency Fund (723)				
Beginning Cash Balance	1,321,729	1,321,729		
Transfer Out Operating Funds (758)	(125,000)	(125,000)		
Transfer Out Operating Funds (722)	(108,000)	(53,000)		
Ending Cash Balance	1,088,729	1,143,729		

Budget Summary for:
~Operating Fund 722~

	FY 2022-23		2021-22		
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun	
Revenues					
<u>Taxes & Assessments</u>					
4010 Current Secured (Tax)	3,825,234	3,544,420	3,397,434	102%	5.0% increase
4011 Prior Secured (Tax)	-		-		
4020 Current Unsecured (Tax)	54,819	50,758	50,758	107%	8.0% increase
4030 Prior Unsecured (Tax)	2,296	2,296	2,296	46%	
4040 Supplemental Secured (Tax)	47,344	47,344	47,344	195%	
4050 Supplemental Unsecured (Tax)	8,598	8,598	8,598	19%	
4060 Suppl Prior Unsecured (Tax)	388	388	388	68%	
4110 NCCFD Special Assess	2,214,078	2,202,364	2,136,398	100%	3.0% increase/Actuals from Willdan
4150 Special Tax - 2012	1,001,388	1,022,791	1,002,919	99%	3.0% increase/Actuals from Willdan
4230 State - Homeowners (Tax)	24,888	24,888	24,889	101%	
4240 State Aid - Prop 172	388,019	388,019	388,019	108%	Same as prior fiscal year
4290 Other	-	0	-		
	7,567,051	7,291,867	7,059,043	102%	
<u>Reimbursements</u>					
4510 Fire Reimbursement (net)	75,000	75,000	149,850	199%	
4520 Prior Year Fire Reimbursement	-	0	-		
4540 Vehicle Repairs (Non-Tax)	5,000	5,000	7,500	40%	
4550 Cost Recovery (Non-Tax)	3,000	3,000	6,000	67%	
4690 Reimbursement - Other	23,480	50,960	48,460	100%	DSI & Higgins Contract decrease
Subtotal	106,480	133,960	211,810	167%	
<u>Other Revenue</u>					
4810 Inspections/Permits (Prevention)	7,500	7,500	7,500	82%	
4812 Plan Review (Prevention)	12,000	12,000	15,000	96%	
4820 Interest (Non-Tax)	22,000	22,000	25,000	89%	
4830 Rentals (Non-Tax)	3,240	3,240	3,240	134%	
4840 Other Current Svcs (Non-Tax)	3,000	3,000	-	0%	
4850 Sale: Surplus Equipment (net)	-	0	-	0%	
4860 Prior Year Revenue (Non-Tax)	-	0	-	0%	
4870 Other Revenue (Non-Tax)	-	0	-		
Subtotal	47,740	47,740	50,740	95%	
Revenue Total	7,721,271	7,473,567	7,321,593	104%	

Budget Summary for:
~Operating Fund 722~

	FY 2022-23		2021-22	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Wages & Benefits				
<u>Wages (staffing level)</u>				
5111 Chief / Division Chief (2)	322,361	(2) 322,361	371,239	(2) 98%
5113 Battalion Chief (3)	350,039	(2) 350,039	303,818	(3) 97%
5114 Prevention(2.25)	248,147	(2) 248,147	232,149	(2.25) 94%
5121 Captains (9)	875,804	(9) 875,804	867,572	(9) 98%
5122 Lieutenants (6)	467,539	(6) 467,539	439,613	(6) 99%
5123 Firefighter (12)	736,903	(12) 736,903	652,987	(12) 100%
5131 Suppl/Seasonal/Apprentic FF	157,277	157,277	178,220	(6)
5132 PCF Program	4,800	4,800	2,482	100%
5141 Clerical(2.5)	203,691	(3) 203,691	198,423	(2.5) 90%
5145 Fire Mechanic (2)	149,089	(2) 149,089	158,759	(2) 84%
5151 Overtime & ESPL	501,483	501,483	625,226	95%
5153 Additional Overtime Staffing	18,541	18,541	19,488	76%
5161 Strike Team	-	0	-	0%
5165 Strike Team Backfill	-	0	-	0%
5171 Holiday Stipend	80,199	80,199	78,028	101%
5173 Vacation Sell Back	115,648	115,648	132,788	114%
5185 Directors	4,500	4,500	4,500	58%
Subtotal	4,236,021	(38) 4,236,021	4,265,292	(44.75) 97%
<u>Taxes</u>				
5511 Medicare: Employer Tax	61,457	61,457	62,264	103%
5512 FICA: Employer Tax	887	887	372	85%
5521 SUI: Employer Tax	5,637	5,637	6,030	108%
Subtotal	67,980	67,980	68,666	89%
<u>Benefits</u>				
5711 CalPERS	1,258,282	1,258,282	1,084,698	101%
5731 Health Insurance	772,464	772,464	772,464	84%
5735 Life Insurance	14,400	14,400	14,400	86%
5751 Workers Comp Insurance	228,707	210,276	159,009	88%
Subtotal	2,273,853	2,255,422	2,030,571	94%
Wages & Benefits Total	6,577,854	6,559,423	6,364,529	96%
% of Revenue	85.2%	87.8%	86.9%	
Adjusted for seasonal reserve	83.2%	87.8%		

Classic
Safety 21.84%, Misc 15.25%
PEPRA
Safety 12.78%, Misc 7.47%
UAL \$540k
EMOD 117% & 21/22 Payroll Actuals

Budget Summary for:
 ~Operating Fund 722~

	FY 2022-23		2021-22		
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun	
Personnel Related					
<u>Clothing/PPE</u>					
6011 Uniforms	35,080	31,480	26,460	79%	Increase in cost of items
6021 Personal Protective Equipment	51,500	35,000	65,000	54%	21/22 PPE Order
6031 Safety & PPE (per MOU)	32,130	32,130	32,130	96%	
Subtotal	118,710	98,610	123,590	70%	
<u>Food / Meals</u>					
6111 Meals - Administration	1,300	1,300	850	105%	
6113 Meals - Fire	1,000	1,000	1,000	36%	
6114 Meals - Interns	15,411	15,411	-		6 2nd half
Subtotal	17,711	17,711	1,850	68%	
<u>Training / Fitness</u>					
6211 Wellness	31,660	31,660	31,660	83%	
6213 Fitness	5,910	4,710	4,744	97%	Increase in cost of items
6221 Tuition/Licenses	30,500	30,000	25,000	83%	Additional training for Drone program
6232 Travel	10,000	10,000	7,500	84%	
6241 Training Materials	2,500	2,500	2,000	82%	
6246 Public Safety Training Center	1,000	1,000	1,000	0%	
6261 Mandatory Licenses	2,500	2,500	2,500	59%	
6271 Admin Training	8,500	8,500	2,500	4%	
Subtotal	92,570	90,870	76,904	79%	
Personnel Related Total	228,991	207,191	202,344	74%	

Budget Summary for:
~Operating Fund 722~

	FY 2022-23		2021-22		
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun	
Facility & Equipment					
Communication					
6511 Telephones	19,260	19,260	18,760	98%	
6521 Cellular Phones	15,500	15,500	10,600	81%	
Subtotal	34,760	34,760	29,360	92%	
Station					
6551 Supplies & Services	24,760	24,760	20,000	102%	
Subtotal	24,760	24,760	20,000	102%	
Insurance					
6611 Liability & Umbrella	26,887	26,887	23,794	100%	
6621 Property	22,289	22,289	22,979	86%	
Subtotal	49,176	49,176	46,773	93%	
Facility Maintenance					
6681 Facility Maintenance & Imp	189,000	145,000	250,000	81%	FY 21/22 projects completed
Subtotal	189,000	145,000	250,000	81%	
Medical Supplies					
6716 EMS Supplies	18,500	18,500	18,000	95%	
Subtotal	18,500	18,500	18,000	95%	
Apparatus Equipment					
6751 Hose	22,000	22,000	22,000	97%	
6756 Ladder	1,553	1,553	1,500	0%	
6761 Suppression Equip/Small Tools	7,500	7,500	7,500	91%	
6766 Power Tools	7,902	7,902	16,800	53%	
6771 Pumps	4,337	4,337	3,830	130%	
6776 Mobile Communication	7,685	5,800	4,300	100%	District share of FY 21/22 grant
6781 Technical Rescue Equipment	13,000	13,000	13,000	91%	
6786 SCBA's	10,500	8,500	8,500	70%	Additional masks and calibration costs
6791 Small Tools	-	0	-		
6796 Drone	1,412	412	1,912	0%	Certificate Renewal, Bi-annual
6798 Utility Terrain Vehicle	1,500	1,500	3,220		
Subtotal	77,389	72,504	82,562	81%	

Budget Summary for:
~Operating Fund 722~

	FY 2022-23		2021-22	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Utilities				
6811 Alarm	1,500	1,500	1,500	88%
6821 Electricity / Gas (PGE)	56,170	56,170	50,391	103%
6831 Propane	13,924	13,924	12,432	96%
6841 Trash	3,600	3,600	3,600	87%
6851 Water / Sewer	11,487	11,487	8,731	100%
Subtotal	86,681	86,681	76,654	100%
Capital Expenditures				
6911 Station	-	0	7,800	
6921 Equipment	-	0	6,000	4%
6931 Vehicle	-	0	-	
6941 Admin	27,125	27,125	3,000	175%
6951 Other	-	0	-	
Subtotal	27,125	27,125	16,800	32%
Facility & Equipment Total	507,391	458,506	540,149	85%
Vehicle Related				
Insurance				
7001 Vehicle Insurance	10,085	10,085	12,225	106%
Subtotal	10,085	10,085	12,225	106%
Maintenance				
7048 All categories	111,000	111,000	107,342	90%
Subtotal	111,000	111,000	107,342	90%
Fuel				
7051 Fuel	93,447	93,447	82,000	101%
Subtotal	93,447	93,447	82,000	101%
Vehicle Related Total	214,532	214,532	201,567	96%

Budget Summary for:
 ~Operating Fund 722~

	FY 2022-23		2021-22		
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun	
Gen & Admin					
Office Expense					
7502 Administration	4,500	4,500	7,000	53%	
7506 Board	1,000	1,000	500	110%	
7508 Computers	86,233	81,583	90,000	90%	Increase for call volume
7509 Copier	1,200	1,200	1,500	69%	
7511 Memberships	16,190	16,190	15,655	76%	CSDA & CSFA Memberships
7516 Mileage Reimbursement	100	100	-	0%	
7521 Postage & Delivery	1,100	1,100	1,900	67%	
7531 Other	-	-	-		
Subtotal	110,323	105,673	116,555	83%	
Professional Services					
7551 Accounting	12,880	12,880	12,880	97%	
7556 Computer	14,980	14,980	14,850	73%	
7561 Consultants	10,000	7,500	7,500	97%	Additional Costs
7563 Hiring	11,380	9,380	25,000	54%	Chief Background
7566 Legal	46,675	46,675	41,675	55%	Negotiations included
7571 Medical Director	6,600	6,600	6,600	100%	
Subtotal	102,515	98,015	108,505	68%	
Publications					
7591 Legal Notices	600	600	600	105%	
7596 Marketing/Advertising	500	500	500	0%	
Subtotal	1,100	1,100	1,100	57%	
Special District					
7611 Election	30,000	30,000	-		
7621 LAFCo Budget Share	6,663	6,346	6,072	101%	
7631 Nevada County Fees	89,228	89,228	85,557	100%	
7641 Other	-	-	-		
Subtotal	125,891	125,574	91,629	100%	

Budget Summary for:
~Operating Fund 722~

	FY 2022-23		2021-22	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
<u>Prevention</u>				
7651 Code purchases	1,800	1,800	1,800	98%
7653 Investigation supplies	4,300	4,300	4,300	88%
7657 Inspection supplies	1,500	1,500	1,500	41%
7661 Professional Svcs/Plan checks	2,500	2,500	2,500	8%
7663 Public Education supplies	3,100	3,100	4,000	106%
7665 Subscriptions/Memberships	1,400	1,400	3,000	59%
7667 Training	6,000	6,000	9,000	85%
7669 Other	1,500	1,500	3,500	55%
Subtotal	22,100	22,100	29,600	74%
<u>JPA</u>				
7831 Dispatch Charges	130,000	130,000	125,000	101%
7841 JPA Expense Allocation	12,862	13,000	11,483	100%
Subtotal	142,862	143,000	136,483	101%
Gen & Admin Total	504,791	495,462	483,872	87%
Total Operating Expenditures	8,033,560	7,935,115	7,792,461	94%
-				
<u>Other Income & Expense</u>				
9101 Grant Expense	(36,000)	(36,000)		89 Generator Grant
Fund 722 Over / <under>	(348,288)	(497,548)	(470,868)	
Note: Cost of seasonal program	157,277			

Budget Summary for:
~Mitigation Fee Fund 733~

	FY22-23		2021-2022	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Revenues				
4160 Mitigation Fees	100,412	100,412	85,000	99%
4820 Interest	1,200	1,500	1,500	67% decreased on last years numbers
Revenue Total	101,612	101,912	86,500	110%
Expenses				
6911 Structure & Improvements	-	-	0	100%
6921 Equipment	51,803	49,498	99,996	99%
7561 Consultants	23,000	23,000		
Expense Total	74,803	72,498	99,996	99%
Fund 733 Over / <under>	26,809	29,414	(13,496)	
Beginning Cash	97,900	106,660	0	
Fund 733 Over / <under>	26,809	29,414	0	
Ending Cash	124,709	136,074	0	

Detail

<u>Acct Description</u>	<u>Amount</u>
6921 E 86 payments	49,498
Ring Cutter	2,305
7561 Consultant	23,000
Nexus Study	

Budget Summary for:
~Special Tax Fund 734~

	FY 2022-23		2021-22		
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun	
Revenues					
4150 Special Tax 2012	1,010,219	1,033,123	1,011,029		99% Actual numbers from Willdan
4820 Interest	1,500	0	2,000		83% Decrease based on 1st years numb
Revenue Total	1,011,719	1,033,123	1,013,029	99%	
Expenses					
7631 Special District Fees	10,331	10,331	10,110		81%
Expense Total	10,331	10,331	10,110	81%	
Fund 734 Over / <under>	1,001,388	1,022,791	1,002,919		
Beginning Cash	58,037				
Fund 734 Over / <under>	1,001,388				
Transfer Out	(1,001,388)				
Ending Cash	58,037				

Budget Summary for:
~Capital Expenditure Fund 758~

	FY 2022-23		2021-22	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Revenues				
4820 Interest	-	-	0	100%
4830 Equipment Rental	-	-	0	
4850 Sale of Surplus Property	60,000	60,000	25,000	83%
Revenue Total	60,000	60,000	25,000	213%
Expenses				
6911 Station	8,000	8,000	0	
6921 Equipment	151,249	191,249	320,048	81% New WT Payment will start 23/24 FY
6931 Vehicles	65,000	65,000	65,000	64%
7561 Consultants	6,000	6,000	0	
Expense Total	230,249	270,249	385,048	78%
Fund 758 Over / <under>	(170,249)	(210,249)	(360,048)	
Beginning Cash	320,892	320,892		
Transfer in from 723	125,000	125,000		
Fund 758 Over / <under>	(170,249)	(210,249)		
Ending Cash	275,643	235,643		

Budget Summary for:
~Capital Expenditure Fund 758~

FY 2022-23

Final	Preliminary
Budget	Budget

Beginning Cash	426,000	426,000
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Expenses

1008-5 Station 86		220,000	220,000
Siding	100,000		
Additional Bathroom	25,000		
Remodel Kitchen	50,000		
New Door	5,000		
Ceiling Walls	15,000		
HVAC System	25,000		

Expense Total		220,000	220,000
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Fund 758 Over / <under>		206,000	206,000
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Beginning Cash		426,000	426,000
Fund 758 Over / <under>		206,000	206,000
Ending Cash		220,000	220,000

Budget Summary for:
~All Fund Summary~
FY 2022-23

10% Contingency

	722 Operating	723 Contingency	733 AB1600	734 Spec Tax	758 Capital	758 Station 86	Total
Beginning Balance	2,257,545	1,321,729	106,660	58,037	320,892	426,000	4,490,863
Receipts	6,719,884		101,612	1,011,719	60,000		7,893,215
Special Tax	1,001,388			(1,001,388)			-
Expenditures	(8,033,560)		(74,803)	(10,331)	(230,249)	(220,000)	(8,568,943)
Change for Fiscal Year	(312,288)	-	26,809	(0)	(170,249)	(220,000)	(675,728)
Other Income & Expense	(36,000)						(36,000)
Transfers							
Contingency	53,000	(53,000)					-
Equipment Fund		(125,000)			125,000		-
Ending Balance	1,962,257	1,143,729	133,469	58,037	275,643	206,000	3,779,135

*** 10% of Revenues is: \$ 772,127**










R22-33 Final Budget FY 22-23

Final Audit Report

2022-11-15

Created:	2022-11-14
By:	Tricia Bush (triciabush@nccfire.com)
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-  Signer keithgrueneberg@nccfire.com entered name at signing as Keith M. Grueneberg
2022-11-15 - 0:21:49 AM GMT
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