



Nevada County Consolidated Fire District

Resolution 20-19

Preliminary Budget for Fiscal Year 2020-21

WHEREAS, the Nevada County Consolidated Fire District (NCCFD) Board of Directors (Board) is required by California Health and Safety Code, § 13890, to adopt a preliminary budget on or before June 30 each year, and

WHEREAS, management has identified the needed funds to expend during the fiscal year 2020-2021 to maintain a designated level of service over and above operational expenditures, and

WHEREAS, § 3.5 of the district bylaws requires adoption of the preliminary budget in June for the ensuing year;

NOW, THEREFORE, BE IT RESOLVED by the Board hereby adopts the preliminary budget for the fiscal year 2020-2021 as follows:

Fund 722:	Operations	\$ 7,164,864
Fund 733:	AB1600 (Mitigation Fees)	\$ 126,081
Fund 734:	2012 Special Tax	\$ 9,018
Fund 758:	Reserves	\$ 84,819

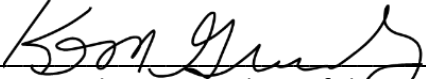
PASSED AND ADOPTED by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 18th day of June 2020 by the following roll call:

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

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
Preliminary Budget
Fiscal Year 2020-21
As of June 18, 2020

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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 31-May</u>
<u>Revenues</u>			
Taxes & Assessments	6,757,321	6,551,073	89%
Reimbursements	164,460	178,969	107%
Other Revenue	82,221	73,740	113%
Revenue Total	7,004,002	6,803,782	90%
<u>Operating Expenditures</u>			
Wages & Benefits			
Wages	3,816,540	3,900,903	90%
Taxes	61,767	66,502	80%
Benefits	2,011,194	1,890,636	88%
Wages & Benefits Total	5,889,501	5,858,041	89%
Personnel Related	199,549	169,602	81%
Facility & Equipment	409,133	391,554	87%
Vehicle Related	181,630	182,279	87%
Gen & Admin	485,052	407,619	83%
Total Operating Expenditures	7,164,864	7,009,094	88%
Fund 722 Over / <under>	(160,862)	(205,312)	
Seasonal program funded from prior yr	-		
Fund 722 adjusted Over / <under>	(160,862)		
Beginning Cash Balance	1,117,385	1,573,045	
Revenues	7,004,002	6,803,781	
Available Cash	8,121,387	8,376,826	
Expenditures	(7,164,864)	(7,009,093)	
Transfer Out Capital Expenditures (758)	(75,000)	(75,000)	
Transfer Out Contingency Fund (723)	(68,410)	(175,348)	
Ending Cash Balance	813,113	1,117,385	
<u>Contingency Fund (723)</u>			
Beginning Cash Balance	1,245,148	1,069,800	
Transfer In Operating Funds (722)	68,410	175,348	
Ending Cash Balance	1,313,558	1,245,148	

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

	FY 2020-21	2019-20	
	Preliminary	Amended	Through
	Budget	Budget	31-May
Revenues			
<u>Taxes & Assessments</u>			
4010 Current Secured (Tax)	3,198,546	3,084,552	96%
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	89%
4050 Supplemental Unsecured (Tax)	1,315	-	
4060 Suppl Prior Unsecured (Tax)	169	-	
4110 NCCFD Special Assess	2,065,771	2,009,382	95%
4150 Special Tax - 2012	984,137	955,327	59%
4230 State - Homeowners (Tax)	25,334	25,435	95%
4240 State Aid - Prop 172	387,198	387,198	86%
4290 Other	-	-	
	6,757,321	6,551,073	89%
<u>Reimbursements</u>			
4510 Fire Reimbursement (net)	75,000	79,591	103%
4520 Prior Year Fire Reimbursement	-	10,468	100%
4540 Vehicle Repairs (Non-Tax)	5,000	5,000	85%
4550 Cost Recovery (Non-Tax)	18,500	20,000	85%
4690 Reimbursement - Other	65,960	63,910	122%
Subtotal	164,460	178,969	107%
<u>Other Revenue</u>			
4810 Inspections/Permits (Prevention)	12,000	10,000	115%
4812 Plan Review (Prevention)	10,000	15,000	128%
4820 Interest (Non-Tax)	31,481	18,000	131%
4830 Rentals (Non-Tax)	28,740	28,740	96%
4860 Prior Year Revenue (Non-Tax)	-	-	0%
4870 Other Revenue (Non-Tax)	-	2,000	82%
Subtotal	82,221	73,740	113%
Revenue Total	7,004,002	6,803,782	90%

Includes DSI

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

	FY 2020-21		2019-20	
	Preliminary	Amended	Budget	Through
	Budget	Budget	31-May	
Wages & Benefits				
<u>Wages (staffing level)</u>				
5111 Chief / Deputy Chief (2)	353,362	353,362	(2)	92%
5113 Battalion Chief (2)	225,361	224,280	(2)	92%
5114 Prevention(2)	207,881	206,267	(2)	90%
5121 Captains (9)	844,810	830,102	(9)	91%
5122 Lieutenants (6)	471,207	463,822	(6)	89%
5123 Firefighter (12)	763,117	740,641	(12)	90%
5131 Suppl/Seasonal/Apprentice FF	-	137,631		100%
5132 PCF Program	600	3,815		99%
5141 Clerical(3)	226,807	226,555	(3)	91%
5145 Fire Mechanic (2)	125,510	124,363	(1.5)	88%
5151 Overtime	402,730	412,142		82%
5153 Additional Overtime Staffing	18,708	18,292		50%
5161 Strike Team	-	-		0%
5165 Strike Team Backfill	-	-		0%
5171 Holiday Stipend	75,196	73,707		93%
5173 Vacation Sell Back	96,751	81,424		73%
5185 Directors	4,500	4,500		75%
Subtotal	3,816,540	3,900,903	(37.5)	90%
Taxes				
5511 Medicare: Employer Tax	55,758	56,878		81%
5512 FICA: Employer Tax	316	516		88%
5521 SUI: Employer Tax	5,693	9,108		75%
Subtotal	61,767	66,502		80%
Benefits				
5711 CalPERS	1,021,801	913,074		93%
5731 Health Insurance	772,464	772,464		81%
5735 Life Insurance	15,000	16,200		81%
5751 Workers Comp Insurance	201,929	188,898		100%
Subtotal	2,011,194	1,890,636		88%
Wages & Benefits Total	5,889,501	5,858,041		89%
% of Revenue	84.1%	86.1%		
		<i>Includes seasonals</i>		

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

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

	FY 2020-21		2019-20	
	Preliminary	Amended	Through	
	Budget	Budget	31-May	
Personnel Related				
<u>Clothing/PPE</u>				
6011 Uniforms	13,005	11,835	74%	
6021 Personal Protective Equipment	35,000	40,000	87%	
6031 Safety & PPE (per MOU)	33,060	33,060	98%	
Subtotal	81,065	84,895	89%	
<u>Food / Meals</u>				
6111 Meals - Administration	300	350	23%	
6113 Meals - Fire	500	1,500	0%	
6114 Meals - Interns	41,096	10,560	100%	6 1st half, 13 2nd half
Subtotal	41,896	12,410	86%	
<u>Training / Fitness</u>				
6211 Wellness	30,818	26,740	85%	
6213 Fitness	3,770	4,400	87%	
6221 Tuition/Licenses	20,500	20,000	61%	
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	55%	
Subtotal	76,588	72,297	71%	
Personnel Related Total	199,549	169,602	81%	

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

	FY 2020-21		2019-20	
	Preliminary	Amended	Through	
	Budget	Budget	31-May	
Facility & Equipment				
<u>Communication</u>				
6511 Telephones	20,280	18,000	82%	
6521 Cellular Phones	9,060	8,550	88%	
Subtotal	29,340	26,550	84%	
<u>Station</u>				
6551 Supplies & Services	13,380	18,000	72%	
Subtotal	13,380	18,000	72%	
<u>Insurance</u>				
6611 Liability & Umbrella	15,052	13,824	104%	
6621 Property	17,322	16,457	100%	
Subtotal	32,374	30,281	102%	
<u>Facility Maintenance</u>				
6681 Facility Maintenance & Imp	120,000	120,000	94%	
Subtotal	120,000	120,000	94%	
<u>Medical Supplies</u>				
6716 EMS Supplies	20,000	17,000	92%	
Subtotal	20,000	17,000	92%	
<u>Apparatus Equipment</u>				
6751 Hose	16,000	21,000	59%	
6756 Ladder	1,500	1,150	0%	
6761 Suppression Equip/Small Tools	7,500	10,000	40%	
6766 Power Tools	6,800	6,800	102%	
6771 Pumps	4,350	4,347	86%	
6776 Mobile Communication	3,800	2,500	90%	
6781 Technical Rescue Equipment	10,000	6,500	83%	
6786 SCBA's	8,381	5,000	120%	
6791 Small Tools	3,100	1,000	25%	
6796 Drone	3,168	-	0%	
Subtotal	64,599	58,297	70%	

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

	FY 2020-21		2019-20	
	Preliminary Budget	Amended Budget	Through 31-May	
Utilities				
6811 Alarm	1,360	2,120	64%	
6821 Electricity / Gas (PGE)	41,143	44,515	80%	
6831 Propane	13,136	13,230	86%	
6841 Trash	3,600	3,837	81%	
6851 Water / Sewer	8,549	8,224	90%	
Subtotal	67,788	71,926	82%	
Capital Expenditures				
6911 Station	-	18,000	100%	
6921 Equipment	37,103	31,500	85%	Radios, Bullard Camera, Voice amp
6931 Vehicle	-	-		
6941 Admin	24,550	-		Server and install
6951 Other	-	-		
Subtotal	61,653	49,500	90%	
Facility & Equipment Total	409,133	391,554	87%	
Vehicle Related				
Insurance				
7001 Vehicle Insurance	8,557	8,481	90%	
Subtotal	8,557	8,481	90%	
Maintenance				
7048 All categories	105,820	106,200	92%	
Subtotal	105,820	106,200	92%	
Fuel				
7051 Fuel	67,253	67,598	79%	
Subtotal	67,253	67,598	79%	
Vehicle Related Total	181,630	182,279	87%	

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

	FY 2020-21		2019-20	
	Preliminary	Amended	Through	31-May
	Budget	Budget	Budget	
Gen & Admin				
Office Expense				
7502 Administration	5,200	7,200		65%
7506 Board	1,200	1,800		43%
7508 Computers	65,200	60,723		66%
7509 Copier	1,500	1,500		80%
7511 Memberships	15,125	15,000		68%
7516 Mileage Reimbursement	-	-		0%
7521 Postage & Delivery	1,800	2,040		52%
7531 Other	-	-		
Subtotal	90,025	88,263		66%
Professional Services				
7551 Accounting	15,000	11,450		103%
7556 Computer	10,080	9,720		79%
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		75%
Publications				
7591 Legal Notices	600	600		65%
7596 Marketing/Advertising	500	500		0%
Subtotal	1,100	1,100		36%
Special District				
7611 Election	30,000	-		
7621 LAFCo Budget Share	6,745	6,458		100%
7631 Nevada County Fees	74,323	71,901		106%
7641 Other	-	-		
Subtotal	111,068	78,359		106%
				Negotiations

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

	FY 2020-21		2019-20	
	Preliminary	Amended	Through	
	Budget	Budget	31-May	
Prevention				
7651 Code purchases	1,500	3,000	104%	104%
7653 Investigation supplies	4,300	7,025	13%	13%
7657 Inspection supplies	1,500	3,000	24%	24%
7661 Professional Svcs/Plan checks	2,500	2,500	55%	55%
7663 Public Education supplies	4,000	6,000	77%	77%
7665 Subscriptions/Memberships	3,000	5,750	22%	22%
7667 Training	5,000	5,000	85%	85%
7669 Other	3,500	8,000	26%	26%
Subtotal	25,300	40,275	45%	45%
JPA				
7831 Dispatch Charges	150,000	100,000	107%	107%
7841 JPA Expense Allocation	9,064	8,918	48%	48%
Subtotal	159,064	108,918	102%	102%
Gen & Admin Total	485,052	407,619	83%	83%
Total Operating Expenditures	7,164,864	7,009,094	88%	88%

Fund 722 Over / <under>

(160,862)

(205,312)

Budget Summary for:
~Operating Fund 733~

	FY 20-21	2019-20	
	Preliminary Budget	Amended Budget	Through 31-May
Revenues			
4160 Mitigation Fees	80,000	80,000	102%
4820 Interest	-	2,000	83%
Revenue Total	80,000	82,000	101%
Expenses			
6911 Structure & Improvements	27,085	54,170	50%
6921 Equipment	98,996	98,996	100%
7561 Consultants	-		
Expense Total	126,081	153,166	82%
Fund 733 Over / <under>	(46,081)	(71,166)	
Beginning Cash	47,990	0	
Fund 733 Over / <under>	(46,081)	0	
Ending Cash	1,909	0	

Detail

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

Budget Summary for: ~Operating Fund 734~	FY 2020-21	2019-20	
	Preliminary Budget	Amended Budget	Through 31-May
Revenues			
4150 Special Tax 2012	991,257	962,226	95%
4820 Interest	1,897	1,355	105%
Revenue Total	993,154	963,581	95%
Expenses			
7631 Special District Fees	9,018	8,757	97%
Expense Total	9,018	8,757	97%
Fund 734 Over / <under>	984,137	954,824	
Beginning Cash	45,512		
Fund 734 Over / <under>	984,137		
Transfer Out	(984,649)		
Ending Cash	45,000		

Budget Summary for:
~Operating Fund 758~

	<u>FY 2020-21</u>	<u>2019-20</u>	
	<u>Preliminary</u>	<u>Amended</u>	<u>Through</u>
	<u>Budget</u>	<u>Budget</u>	<u>31-May</u>
Revenues			
4820 Interest		10,000	84%
4830 Equipment Rental		0	0%
4850 Sale of Surplus Property	40,000	0	0%
Revenue Total	40,000	10,000	84%
Expenses			
6911 Station	0	42,000	98%
6921 Equipment	25,000	89,600	95%
6931 Vehicles	59,819	180,686	103%
7561 Consultants	0	0	0%
Expense Total	84,819	312,286	97%
Fund 758 Over / <under>	(44,819)	(302,286)	
Beginning Cash	407,718		
Transfer in from 722	0		
Fund 758 Over / <under>	(44,819)		
Ending Cash	362,899		

Detail

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

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

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