

Nevada County Consolidated Fire District

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



www.nccfire.com
nccfire@nccfire.com

BOARD OF DIRECTORS

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

STAFF

Jim Turner, Fire Chief
Pat Sullivan, Division Chief
Patrick Mason, Fire Marshal
Kevin Greene, Fleet and Facilities Supervisor
Nicole Long, Administrative Services Manager
Kaitlin Purvis, Finance Administrative Assistant
Tricia Bush, Administrative Services Assistant

BOARD OF DIRECTORS -REGULAR MEETING

THURSDAY, JUNE 16, 2022– 7:00 PM

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT, 11329 MCCOURTNEY ROAD, GRASS VALLEY, CA 95949

◆—————◆

Pursuant to Governor Gavin Newsom’s Executive Order pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Nevada County Consolidated Fire District will hold its regularly scheduled meeting. This meeting is open to in-person attendance. To remain in compliance with the state public health guidance, face coverings are strongly recommended to be worn by all individuals while indoors. The Public’s and Employee’s 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.

Nicole Long, Board Secretary
(530)265-4431
nicolelong@nccfire.com

The Board of Directors welcomes you to its meetings and your participation is encouraged and appreciated. 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 – May 19, 2022 and June 7, 2022.
2. Fund Balances, Check History Report and Credit Card History Report

COMMITTEE REPORTS

STANDING COMMITTEES

FINANCE/BUDGET: Hall, Slade-Troutman

PERSONNEL: Carrington, Garrett, Nelson

AD HOC COMMITTEES

BOARD POLICY AND PROCEDURES: Grueneberg

CONSOLIDATION: Grueneberg, Dorland, Carrington

LOCAL AGENCY ASSIGNMENTS

NEVADA COUNTY FIRE AGENCY (JPA): Garrett, Turner

NEW BUSINESS

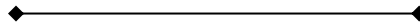
3. Discussion and possible action, Resolution 22-12, Transfer \$75,000.00 from Fund 722 to Capital Reserve Fund 758 for Equipment and Vehicles. **chief Turner**
4. Discussion and possible action, Resolution 22-13, Transfer \$50,000.00 from Fund 722 to Capital Reserve Fund 758 for the Annual Reserve Contribution. **chief Turner**
5. Discussion and possible action, Resolution 22-14, Transfer \$400,000.00 from Fund 734 to Fund 722. **Chief Turner**
6. Discussion and possible action, Resolution 22-15, Authorized Personnel Resolution for Fiscal Year 2022/2023. **Fire Chief Turner**
7. Discussion and possible action, Resolution R22-16, 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 2022/2023 Tax Rolls. *This item will include discussion and possible action concerning the Potential Need for an Increase in the Special Tax Rate.* **Chief Turner**

8. Discussion and possible action, Resolution R22-17, 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.* Chief Turner
9. Discussion and possible action, Resolution R22-18, Establishing the Appropriations Limit for Fiscal Year 2022/2023. Chief Turner
10. Discussion and possible action, Resolution R22-19, Adopting the Preliminary Budget for the Fiscal Year 2022/2023. Chief Turner
11. Discussion and possible action, Rough and Ready Fire Department request decision. President Grueneberg

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.

Rules Applying to Public Comments (as provided by CA Government Code Section 54954.)

A. Members of the public wishing to address the Board upon any subject within the jurisdiction of the Nevada County Consolidated Fire District may do so upon receiving recognition from the presiding officer at the appropriate time. You may address the Board on any agenda item prior to Board Action. If you wish to address the Board on an item not on the agenda, you may do so during the General Public Comment period. Understand that no action may be taken on an item not on the agenda.

- Where necessary for the orderly operation of the meeting, the presiding officer may limit public comment during the public comment period or public hearing to no more than five minutes per individual.

B. After receiving recognition, please stand and state your name, as all meetings are being taped. Note that stating your name is a voluntary act and is not required.

C. Members of the public may submit written comments on any matter that is listed on the agenda or for general public comment. You may submit written comments on any matter by U.S. Mail addressed to 640 Coyote Street, Nevada City, CA 95959 or by e-mail to nicolelong@nccfire.com. For comments to be read at the meeting and entered into the minutes they must be received no later than 8:00 a.m. on the morning of the noticed meeting.

D. All documents to be presented to the Board of Directors shall be given to the Secretary of the Board for distribution (original and seven copies) prior to the Call of Order of meeting.

E. Complaints against any individual District employee cannot be brought up in open meeting directly. The District will only consider such a complaint if submitted in writing.

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BOARD OF DIRECTORS MINUTES May 19, 2022

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

NCCFD DIRECTORS

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

STAFF:

Present: Fire Chief Turner, Fire Marshal McMahan, Division Chief Sullivan, Battalion Chief Davison, Deputy Fire Marshal Mason

STANDING ORDERS:

President Grueneberg called the meeting to order at 7:00 pm and took roll call, noting Director Dorland and Garrett were absent. Chief McMahan 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 – April 16, 2022
2. Fund Balances, Check History Report, and Credit Card History Report
3. Engagement Letter with Willdan Financial Services and Nevada County Consolidated Fire District for Assessment and Special Tax Direct Charges (reoccurring).

Director Nelson motioned to accept the consent calendar. Director Slade-Troutman seconded. **MOTION** passed unanimously with Director Dorland and Director Garrett absent.

COMMITTEE REPORTS

STANDING COMMITTEES

FINANCE/BUDGET: Dorland, Slade-Troutman

PERSONNEL: Carrington, Nelson

AD HOC COMMITTEES

BOARD POLICY AND PROCEDURES: Grueneberg

SUCCESSION PLANNING: Carrington, Nelson

LOCAL AGENCY ASSIGNMENTS

NEVADA COUNTY FIRE AGENCY (JPA): Garrett, Turner

Finance – None

Personnel – None

Board Policy & Procedures – None

Consolidation – None

JPA – None

OLD BUSINESS

4. Discussion and possible action, updated price for the surplus of (2) 1996 International Fire Engines.

Fleet and Facilities Greene reviewed his staff report stating that we have interested buyers for both engines for \$25,000.00 each. After a brief discussion, Director Slade-Troutman motioned to approve the sale of the two listed surplus engines at \$25,000.00 each and for Fleet and Facilities Supervisor Greene to sign any documents required for the sale of the engines. Director Hall seconded. **MOTION** passed unanimously with Director Garrett and Director Dorland being absent.

NEW BUSINESS

5. Discussion and possible action, Resolution 22-08, Petty Cash Fund.

Chief Turner reported that this resolution is required by the County and the Health and Safety Code Section 13905 to maintain a petty cash fund. The district has had a petty cash account for quite some time, but the County did not have a copy on file. Director Nelson motioned to adopt Resolution R22-08, Establishment of a Petty Cash Fund. Director Carrington seconded. **MOTION** passed unanimously following a roll call vote with Director Garrett and Director Dorland absent.

6. Discussion and possible action, Resolution R22-09, Resolution Calling for General Election.

President Grueneberg reported this is the resolution calling for a district election. The Board has three (3) directors up for election and the board must make the decision whether the candidate or the district is to pay for the publication and the length of the statement. After a brief discussion, Director Nelson motioned to adopt Resolution R22-09, Calling for General District Election with a 200-word statement and candidate paying for the statement. Director Slade -Troutman seconded. **MOTION** passed unanimously following a roll call vote with Director Dorland and Director Garrett absent.

7. Discussion and possible action, Appointment of Fire Marshal.

Chief Turner verbally reviewed his report, with Fire Marshal McMahan retiring after 41 years of service, he must appoint a new Fire Marshal. The district only has one candidate on the eligibility list, Deputy Fire Marshal Mason. Per personnel code section 1.2.4(b), the Board must confirm this appointment. Director Carrington motioned to authorize Chief Turner to appoint Patrick Mason to the position of Fire Marshal effective June 5, 2022. Director Hall seconded. **MOTION** passed with Director Dorland and Director Garrett absent.

8. Correspondence.

A nice thank you from the Foxwood-Slate Creek Firewise Community. Appreciate the extra effort put forward by Fire Marshal McMahan.

9. Discussion and possible action, Contract options with Rough and Ready Fire District.

Director Nelson and Director Wittler from Rough and Ready. Director Nelson reported that they quickly lost a Fire Chief with no notice and working on getting the budget for this year. They discussed short-term and long-term plans. The short-term being a contract for Fire Chief and Administrative Staff, the long-term being possible consolidation. After some discussion, Director Nelson and Chief Turner were going to discuss changing the current auto-aid agreement between the two agencies and any possible options.

CHIEF'S MONTHLY REPORT

Chief Sullivan reported 222 calls for service in the month of April.
We promoted Firefighter Schaake to Lieutenant to fill a vacancy.
Four (4) candidates for Firefighter are currently in backgrounds.

Captain Brock Benton received the Medal of Valor for his work on the North Complex, which required the Helicopter Rescue Team to extract firefighters. Captain Benton thanked the Board and Chief for allowing participation in the program.

Fire Marshal McMahan thanked Chief Turner and the Board for appointing him to Fire Marshal and having the faith in him. He stated that he did not accomplish everything he wanted to but believes that Deputy Fire Marshal Mason will take it to the next level.

***BOARD DISCUSSION**

A Special Meeting was discussed to review the preliminary budget. The dates being looked into is June 7th, 8th and 9th. Nicole will get in contact once we have reservation confirmation for station 91.

Director Nelson discussed the option to have a USDA loan officer meet with the Chiefs regarding what services are available.

ADJOURNMENT

President Grueneberg adjourned the meeting at 8:08 p.m.

Attest:

Approved by:

Nicole Long
Board Secretary

Keith Grueneberg
President of the Board

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BOARD OF DIRECTORS MINUTES June 7, 2022

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

NCCFD DIRECTORS

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

STAFF:

Present: Fire Chief Turner, Fire Marshal Mason, Division Chief Sullivan, Battalion Chief Davison, Michelle Thelin, Tricia Bush

STANDING ORDERS:

President Grueneberg called the meeting to order at 2:00 pm and took roll call, noting Director Dorland, Director Garrett, and Director Nelson absent. Chief Turner led in the pledge of allegiance.

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

Per CA Government Code 54954.3

No public comment.

NEW BUSINESS

1. Discussion regarding the 22/23 Fiscal Year Preliminary Budget.

Nicole handed out replacement pages for 1-4 as the recap did not match the summary. The general and admin totals were incorrect.

Chief Turner reported that this is for the preliminary budget and is the best estimate. He then reviewed the highlighted items of the preliminary budget.

Fund 722

- 3% increase in secured taxes, benefit assessment, and special tax.
- Wages increase by 3% per MOU
- Workers Compensation Experience Modification increased from 81% to 117%
- Elections this year if incumbents run unopposed there is no fee.
- Insurances anticipating a 12% to 15% increase, budgeted at 13%
- Utilities have been showing steady increases.
- Possible fuel increase by 30%, the preliminary budget shows an increase of 13.6% over the increase of 10% in the amended budget.

Fund 733

- Final payment on E86
- Nexus Study

Fund 758

- Station 89 Base Radio
- AED’s (6) this year, 2nd year of 3-year replacement plan
- Water Tender Lease
- E88 payments

Chief Turner then discussed the contingency fund. We have been keeping two (2) months of operating costs in this fund. After research, most agencies maintain 10% of revenues in contingency. Pages 1-16, 1-17, and 1-18 show three (3) different all fund summaries, with the changes being in funds 722 and 723. The differences are the two-month expenses in contingency, 10% of revenue in contingency, and 15% of revenue in contingency.

2. Discussion and possible action, Resolution R22-10, Resolution Contingency Fund Maintenance.

Chief Turner reported that this is the resolution to maintain the contingency fund at 10% of the revenue as discussed in the preliminary budget review. Director Carrington motioned to adopt Resolution R22-10, Contingency Fund Maintenance. Director Slade-Troutman seconded. **MOTION** passed unanimously following a roll call vote with Director Dorland, Director Nelson, and Director Garrett absent.

3. Discussion and possible action, Resolution 22-11, Approving job descriptions and amending the District Staffing Roster to establish the following positions per the NCCFD Personnel Code Section 1.3.1:

Fire Marshal Mason discussed the job descriptions and explained discussed not currently holding a Deputy Fire Marshal position. These job descriptions help build for the future growth of the department. The job descriptions did go through the meet and confer process with Local 3800. These positions will be flown internally and externally, only one position will be filled. Director Slade-Troutman motioned to adopt R22-11 approving the addition of Fire Prevention Officer I and Fire Prevention Officer II to the Staffing Roster. Director Hall seconded. **MOTION** passed following a roll call vote with Director Dorland, Director Garrett and Director Nelson absent.

ADJOURNMENT

President Grueneberg adjourned the meeting at 14:47 p.m.

Attest:

Approved by:

Nicole Long
Board Secretary

Keith Grueneberg
President of the Board

**Nevada County Consolidated Fire District
Fund Recap & Cash Balances
May 2022**

	Fund					Total
	722 Operating	723 Contingency	733 AB1600	734 Special Tax	758 Capital	
Beginning Cash ¹	2,654,800	1,321,736	81,273	406,865	734,120	5,198,794
Revenues	78,777	-	10,555	130	50,000	139,462
Expenditures	(523,008)	-	-	-	1,199	(521,809)
Other Inc/Expense	(2,709)	-	-	-	-	(2,709)
Other Activity ²	(4,103)	-	149	-	-	(3,954)
Ending Cash ¹	2,203,757	1,321,736	91,977	406,995	785,319	4,809,784

¹ Includes Well Fargo

² Reconciling items, prior period adjustments

Nevada County Consolidated Fire District Operating Fund 722 May 2022

	May 22	Jul '21 - May 22	Budget	% of Budget
Revenues				
4000 · Taxes & Assessments				
4010 · Current Secured		3,269,125	3,397,434	96%
4020 · Current Unsecured	15	54,163	50,758	107%
4030 · Prior Unsecured	56	843	2,296	37%
4040 · Supplemental Secured	35,146	76,808	47,344	162%
4050 · Supplemental Unsecured	202	1,236	8,598	14%
4060 · Supplemental Prior Unsecured	7	256	388	66%
4110 · Special Assessment	149	2,031,307	2,136,398	95%
4150 · Special Tax of 2012		4,089	1,002,919	0%
4151 · Special Tax 2012 (transfer in)		593,000		
4160 · AB 1600 Mitigation Fees		(374)		
4230 · State Homeowners		23,809	24,889	96%
4240 · State Public Safety Prop 172	40,121	368,156	388,019	95%
4290 · Other		1		
Total 4000 · Taxes & Assessments	75,696	6,422,419	7,059,043	91%
4500 · Reimbursements				
4510 · Strike Team		961,645	149,850	199%
4520 · Strike Team Prior Year		715		
4522 · Strike Team Cost Offset		(664,635)		
4540 · Vehicle Repair		2,980	7,500	40%
4550 · Cost Recovery	653	3,241	6,000	54%
4690 · Other Reimbursements	20	41,429	48,460	85%
Total 4500 · Reimbursements	673	345,375	211,810	163%
4800 · Other Revenue				
4810 · Inspections & Permits	207	5,201	7,500	69%
4812 · Plan Reviews	1,923	12,462	15,000	83%
4820 · Interest & Finance Charges	28	15,136	25,000	61%
4830 · Rentals	250	4,099	3,240	127%
4840 · Other Current Services		2,630	3,000	88%
4850 · Sale Surplus Equipment	0	0		
4870 · Other Revenue		105		
Total 4800 · Other Revenue	2,408	39,633	53,740	74%
Total Revenues	78,777	6,807,427	7,324,593	93%

**Nevada County Consolidated Fire District
Operating Fund 722
May 2022**

Expense	May 22	Jul '21 - May 22	Budget	% of Budget
5000 · Wages & Benefits				
5100 · Wages				
5111 · Chief / Dep. & Div. Chief (2.5)	25,323	339,276	371,239	91%
5113 · Battalion Chief (3)	25,931	270,127	303,818	89%
5114 · Fire Marshal / DFM (2)	17,465	203,585	232,149	88%
5121 · Captains (9)	64,719	785,790	867,572	91%
5122 · Lieutenants (6)	28,399	401,266	439,613	91%
5123 · Firefighter (12)	41,813	613,622	652,987	94%
5131 · Supplemental / Seasonal FF		178,220	178,220	100%
5132 · PCF / Reserve FF		2,482	2,482	100%
5141 · Clerical (3)	10,987	167,998	198,423	85%
5145 · Fire Mechanic (1.5)	10,949	122,560	158,759	77%
5151 · Overtime	55,302	547,404	625,226	88%
5153 · Additional Overtime Staffing		12,542	19,488	64%
5155 · EPSL Overtime		17,430		
5161 · Strike Team		436,227		
5165 · Strike Team Backfill		169,676		
5167 · Strike Team Revenue Offset		(655,143)		
5171 · Holiday Stipend		71,442	78,028	92%
5173 · Vacation / CTO Buy Back	3,842	121,987	132,788	92%
5185 · Directors	225	2,400	4,500	53%
Total 5100 · Wages	284,955	3,808,891	4,265,292	89%
5500 · Payroll Taxes				
5511 · Medicare Employer Tax	3,773	59,568	62,264	96%
5512 · Soc Security Employer Tax	14	303	372	81%
5521 · SUI Employer Tax	24	6,446	6,030	107%
5526 · Strike Team Revenue Offset		(9,492)		
Total 5500 · Payroll Taxes	3,811	56,825	68,666	83%
5700 · Benefits				
5711 · Pension	43,131	1,032,851	1,084,698	95%
5731 · Health Insurance	43,666	601,691	772,464	78%
5735 · Life Insurance	917	11,685	14,400	81%
5751 · Workers Comp Insurance		140,320	159,009	88%
Total 5700 · Benefits	87,714	1,786,547	2,030,571	88%
Total 5000 · Wages & Benefits	376,480	5,652,263	6,364,529	89%

Nevada County Consolidated Fire District Operating Fund 722 May 2022

	May 22	Jul '21 - May 22	Budget	% of Budget
6000 · Personnel Related				
6010 · Clothing / PPE				
6011 · Uniforms		19,692	26,460	74%
6021 · Personal Protective Equip	5,220	31,253	65,000	48%
6031 · Safety & PPE (per MOU)		30,661	32,130	95%
Total 6010 · Clothing / PPE	5,220	81,606	123,590	66%
6100 · Food / Meals				
6111 · Meals - Administration		667	850	78%
6113 · Meals - Fire		320	1,000	32%
6114 · Meals - Interns			30,822	
Total 6100 · Food / Meals		987	32,672	3%
6200 · Training / Fitness				
6211 · Wellness Program	925	21,850	31,660	69%
6213 · Fitness Program	1,274	3,533	4,744	74%
6221 · Tuition - Safety Personnel	411	20,506	25,000	82%
6232 · Travel Expense	27	5,916	7,500	79%
6241 · Training Materials	2,749	1,742	2,000	87%
6246 · Public Safety Training Center			1,000	
6261 · Licenses & Certificates	35	1,395	2,500	56%
6271 · Training - Administration	(949)	105	2,500	4%
Total 6200 · Training / Fitness	4,472	55,047	76,904	72%
Total 6000 · Personnel Related	9,692	137,640	233,166	59%
6500 · Facility & Equipment Related				
6510 · Communications				
6511 · Telephones	1,485	16,823	18,760	90%
6521 · Mobile Phones	648	7,897	10,600	75%
Total 6510 · Communications	2,133	24,720	29,360	84%
6550 · Station				
6551 · Supplies & Services - Stations	1,548	17,964	20,000	90%
Total 6550 · Station	1,548	17,964	20,000	90%
6610 · Insurance				
6611 · Liability		23,794	23,794	100%
6621 · Property		19,725	22,979	86%
Total 6610 · Insurance		43,519	46,773	93%
6650 · Maintenance				
6681 · Facility Maint & Improvements	38,380	191,610	250,000	77%
Total 6650 · Maintenance	38,380	191,610	250,000	77%
6700 · Medical Supplies				
6716 · EMS Supplies	2,827	16,356	18,000	91%
Total 6700 · Medical Supplies	2,827	16,356	18,000	91%
6750 · Apparatus Equipment				
6751 · Hose		17,014	22,000	77%
6756 · Ladders			1,500	
6761 · Suppression Equip/Small Tools		3,335	7,500	44%

Nevada County Consolidated Fire District Operating Fund 722 May 2022

	May 22	Jul '21 - May 22	Budget	% of Budget
6766 · Power Tools & Equipment		436	16,800	3%
6771 · Pump Testing	4,130	4,130	3,830	108%
6776 · Mobile Communications		3,894	4,300	91%
6781 · Technical Rescue Equip	5,323	11,606	13,000	89%
6786 · SCBA Repair & Maintenance	2,929	5,945	8,500	70%
6796 · Drone			1,912	
6798 · Utility Terrain Vehicle	512	543	3,220	17%
Total 6750 · Apparatus Equipment	12,894	46,903	82,562	57%
6800 · Utilities				
6811 · Alarm	165	1,320	1,500	88%
6821 · Electricity / Gas	3,430	47,582	50,391	94%
6831 · Propane	652	11,619	12,432	93%
6841 · Trash	377	2,870	3,600	80%
6851 · Water / Sewer	615	8,533	8,731	98%
Total 6800 · Utilities	5,239	71,924	76,654	94%
6900 · Capital Expenditures				
6911 · Stations		(4)	7,800	(0%)
6921 · Apparatus & Equipment		229	6,000	4%
6931 · Vehicles		(71)		100%
6941 · Admin Office Equipm & Computers	2,837	5,238	3,000	175%
Total 6900 · Capital Expenditures	2,837	5,392	16,800	32%
Total 6500 · Facility & Equipment Related	65,858	418,388	540,149	77%
7000 · Vehicle Related				
7001 · Insurance		12,461	12,225	102%
7010 · Maintenance				
7011 · Accessories	1,621	8,912		
7016 · Batteries	104	3,526		
7021 · Body	1,166	8,102		
7026 · Brakes	510	3,405		
7031 · Drive Train	1,161	22,478		
7036 · Pumps		12,426		
7041 · Tires	3,263	10,979		
7046 · Tools & Shop Related	1,806	16,862		
7048 · All Categories for Budget			107,342	
7049 · Outside Agency Vehicle Maint		(293)		
Total 7010 · Maintenance	9,631	86,397	107,342	80%
7050 · Fuel				
7051 · Fuel	9,212	73,804	82,000	90%
Total 7050 · Fuel	9,212	73,804	82,000	90%
Total 7000 · Vehicle Related	18,843	172,662	201,567	86%
7500 · General & Admin Related				
7501 · Office Expense				
7502 · Administration	580	3,210	7,000	46%

Refund for R5131 DMV Registration from FY 20-21

Nevada County Consolidated Fire District Operating Fund 722 May 2022

	May 22	Jul '21 - May 22	Budget	% of Budget
7506 · Board	240	549	500	110%
7508 · Computer & Software Expense	11,898	73,191	90,000	81%
7509 · Copier Expense	280	952	1,500	63%
7511 · Memberships	1,000	11,702	15,655	75%
7516 · Mileage Reimbursements	42	81		
7521 · Postage & Delivery	174	1,196	1,900	63%
7531 · Other		278		
7501 · Office Expense - Other	0	0		
Total 7501 · Office Expense	14,214	91,159	116,555	78%
7550 · Professional Services				
7551 · Accounting		11,364	12,880	88%
7556 · Computer & IT Support	810	8,617	14,850	58%
7561 · Consultants		7,251	7,500	97%
7563 · Hiring Expense	400	12,983	25,000	52%
7566 · Legal Expense	102	20,180	41,675	48%
7571 · Medical Director		6,600	6,600	100%
Total 7550 · Professional Services	1,312	66,995	108,505	62%
7590 · Publications				
7591 · Legal Notices		456	600	76%
7596 · Marketing / Advertising			500	
Total 7590 · Publications		456	1,100	41%
7600 · Special District				
7621 · LAFCo		6,157	6,072	101%
7631 · Nevada County Fees		85,557	85,557	100%
Total 7600 · Special District		91,714	91,629	100%
7650 · Prevention				
7651 · Code Purchases		1,771	1,800	98%
7653 · Investigation Supplies		3,780	4,300	88%
7657 · Inspection Supplies		621	1,500	41%
7661 · Prof Svcs / Plan Checks		224	2,500	9%
7663 · Public Education Supplies		2,493	4,000	62%
7665 · Subscriptions / Memberships		1,254	3,000	42%
7667 · Training	1,977	7,744	9,000	86%
7669 · Other Prevention / Law Enforce	(757)	(138)	3,500	(4%)
Total 7650 · Prevention	1,220	17,749	29,600	60%
7800 · JPA				
7831 · Dispatch Charges	35,389	126,157	125,000	101%
7841 · Dues / Administration		11,483	11,483	100%
Total 7800 · JPA	35,389	137,640	136,483	101%
Total 7500 · General & Admin Related	52,135	405,713	483,872	84%
8500 · Strike Team Non Labor Expenses		10,688		
8510 · Reimbursables & Other				
8512 · COVID testing		796		
8519 · Other Expense		349		

Nevada County Consolidated Fire District
Operating Fund 722
May 2022

	<u>May 22</u>	<u>Jul '21 - May 22</u>	<u>Budget</u>	<u>% of Budget</u>
Total 8510 · Reimbursables & Other		1,145		
Total Expense	523,008	6,798,499	7,823,283	87%
Fund Over/<Under>	(444,231)	8,928	(498,690)	(2%)
Other Income				
8800 · Transfers In				
8833 - Transfer from 733		374		
Total 8800 · Transfers In		374		
9001 · Grant Revenue				
9001.02 · AFG EMU-2020-FG-02126 Covid		6,085		
9001.09 · CA Fire Foundation Comm Veg Red		15,000		
Total 9001 · Grant Revenue		21,085		
Total Other Income		21,459		
Other Expense				
8700 · Transfers Out				
8723 · Transfer to 723			35,604	
8758 · Transfer to 758			125,000	
Total 8700 · Transfers Out			160,604	
8901 · Interest Expense		0		
9101 · Grant Expense				
9101.02 · AFG EMU-2020-FG-02126 Covid		193		
9101.06 · CalOES Generator		9,600		
9101.09 · CA Fire Foundation Comm Veg Red	1,277	3,998		
9101 · Grant Expense - Other	1,432	4,702	36,000	13%
Total 9101 · Grant Expense	2,709	18,493	36,000	51%
Total Other Expense	2,709	18,493	196,604	9%
Net Other	(2,709)	2,966	(196,604)	(2%)
Net Fund Activity	<u>(446,940)</u>	<u>11,894</u>	<u>(695,294)</u>	<u>(2%)</u>

Nevada County Consolidated Fire District
AB 1600 Mitigation Fund 733
May 2022

	<u>May 22</u>	<u>Jul '21 - May 22</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4000 · Taxes & Assessments				
4160 · AB 1600 Mitigation Fees	10,555	78,275	85,000	92%
Total 4000 · Taxes & Assessments	<u>10,555</u>	<u>78,275</u>	<u>85,000</u>	<u>92%</u>
4800 · Other Revenue				
4820 · Interest & Finance Charges		844	1,500	56%
Total 4800 · Other Revenue		<u>844</u>	<u>1,500</u>	<u>56%</u>
Total Revenues	<u>10,555</u>	<u>79,119</u>	<u>86,500</u>	<u>91%</u>
Expense				
6500 · Facility & Equipment Related				
6900 · Capital Expenditures				
6921 · Apparatus & Equipment		99,094	98,996	100%
Total 6900 · Capital Expenditures		<u>99,094</u>	<u>98,996</u>	<u>100%</u>
Total 6500 · Facility & Equipment Related		<u>99,094</u>	<u>98,996</u>	<u>100%</u>
Total Expense		<u>99,094</u>	<u>98,996</u>	<u>100%</u>
Fund Over/<Under>	10,555	(19,975)	(12,496)	
Other Expense				
8700 · Transfers Out				
8722 · Transfer to 722		374		
Total 8700 · Transfers Out		<u>374</u>		
9101 · Grant Expense				
9101.07 · NCLEFC UTV Accessories		(1,222)		
9101 · Grant Expense - Other		1,229		
Total 9101 · Grant Expense		<u>7</u>		
Total Other Expense		<u>381</u>		
Net Other		(381)		
Net Fund Activity	<u>10,555</u>	<u>(20,356)</u>	<u>(12,496)</u>	

Nevada County Consolidated Fire District
Special Tax Fund 734
May 2022

	<u>May 22</u>	<u>Jul '21 - May 22</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4000 · Taxes & Assessments				
4110 · Special Assessment	130	1,376		
4150 · Special Tax of 2012		952,880	1,011,029	94%
Total 4000 · Taxes & Assessments	<u>130</u>	<u>954,256</u>	<u>1,011,029</u>	<u>94%</u>
4800 · Other Revenue				
4820 · Interest & Finance Charges		1,004	2,000	50%
Total 4800 · Other Revenue		<u>1,004</u>	<u>2,000</u>	<u>50%</u>
Total Revenues	<u>130</u>	<u>955,260</u>	<u>1,013,029</u>	<u>94%</u>
Expense				
7500 · General & Admin Related				
7600 · Special District				
7631 · Nevada County Fees		8,197	10,110	81%
Total 7600 · Special District		<u>8,197</u>	<u>10,110</u>	<u>81%</u>
Total 7500 · General & Admin Related		<u>8,197</u>	<u>10,110</u>	<u>81%</u>
Total Expense		<u>8,197</u>	<u>10,110</u>	<u>81%</u>
Fund Over/<Under>	130	947,063	1,002,919	94%
Other Expense				
8700 · Transfers Out				
8722 · Transfer to 722		593,000	985,846	60%
Total 8700 · Transfers Out		<u>593,000</u>	<u>985,846</u>	<u>60%</u>
Total Other Expense		<u>593,000</u>	<u>985,846</u>	<u>60%</u>
Net Other		<u>(593,000)</u>	<u>(985,846)</u>	<u>60%</u>
Net Fund Activity	<u>130</u>	<u>354,063</u>	<u>17,073</u>	

Nevada County Consolidated Fire District Capital Fund 758 May 2022

	May 22	Jul '21 - May 22	Budget	% of Budget
Revenues				
4800 · Other Revenue				
4820 · Interest & Finance Charges		6,092		
4830 · Rentals		520,000		
4850 · Sale Surplus Equipment	50,000	50,000	60,000	83%
Total 4800 · Other Revenue	50,000	576,092	60,000	960%
		<i>Cell Tower Settlement, Sale of E81 & E82 surplus equipment</i>		
Total Revenues	50,000	576,092	60,000	
Expense				
6500 · Facility & Equipment Related				
6650 · Maintenance				
6681 · Facility Maint & Improvements		63,713		
Total 6650 · Maintenance		63,713		
6900 · Capital Expenditures				
6921 · Apparatus & Equipment	1,199	252,339	320,048	79%
6931 · Vehicles		37,843	65,000	58%
Total 6900 · Capital Expenditures	1,199	290,182	385,048	75%
Total 6500 · Facility & Equipment Related	1,199	353,895	385,048	
7500 · General & Admin Related				
7550 · Professional Services				
7561 · Consultants			6,000	
Total 7550 · Professional Services			6,000	
Total 7500 · General & Admin Related			6,000	
Total Expense	1,199	353,895	391,048	90%
Fund Over/<Under>	48,801	222,197	(331,048)	
Other Income				
8800 · Transfers In				
8822 · Transfer from 722			125,000	
Total 8800 · Transfers In			125,000	
Total Other Income			125,000	
Net Other			125,000	
Net Fund Activity	48,801	222,197	(206,048)	

Nevada County Consolidated Fire District Check History Report

	May 2022			
<u>Fund 722</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Paid Amount</u>
	05/02/2022	246094	AFLAC	797.92
	05/02/2022	246042	BLUE SHIELD OF CALIFORNIA	29,341.46
	05/02/2022	956510	FDAC Employee Benefits Authority	1,593.05
	05/02/2022	956504	KAISER FOUNDATION HEALTH PLAN	16,492.82
	05/02/2022	956483	SPECIAL DIST RISK MGMT AUTH.	3,832.91
	05/02/2022	246106	STANDARD INSURANCE COMPANY	928.00
	05/02/2022	246033	AT&T CALNET 3	22.75
	05/02/2022	246079	AUBURN FORD	190.28
	05/02/2022	956482	BUCKMASTER OFFICE SOLUTIONS	107.56
	05/02/2022	956497	BURTON'S FIRE APPARATUS	4,130.00
	05/02/2022	246059	CAL DEPT FORESTRY (ACCTG OFF)	2,380.00
	05/02/2022	246056	EVERGUARD SYSTEMS	165.00
	05/02/2022	956487	HILLS FLAT LUMBER COMPANY	71.32
	05/02/2022	246073	HOUSE OF PRINT AND COPY	40.69
	05/02/2022	956488	MISSION LINEN SUPPLY, INC.	61.48
	05/02/2022	956503	MUNICIPAL EMERGENCY SERVICES	2,928.50
	05/02/2022	246045	NETWORK DESIGN ASSOCIATES	3,240.00
	05/02/2022	956512	PLATT (Rexel)	144.71
	05/02/2022	956517	Purvis, Kaitlin	21.06
	05/02/2022	956506	ROBINSON ENTERPRISES, INC.	1,392.38
	05/02/2022	246083	SPAR TREE FORESTRY	500.00
	05/02/2022	956519	T.N. Construction	2,152.00
	05/02/2022	246095	TOTAL ADMIN SVCS (TASC)	280.44
	05/02/2022	956489	TREEHENGE CONSTRUCTION, INC.	33,320.79
	05/02/2022	956495	WALKER'S OFFICE SUPPLY	2,830.87
	05/02/2022	246044	WASTE MANAGEMENT OF NEV. CO.	1,277.36
	05/05/2022	246150	CalPERS 457 Plan (Def. Comp)	1,250.00
	05/05/2022	956529	NCCFD - EFTPS (Fed & State Taxes)	26,166.29
	05/05/2022	956540	NEVADA COUNTY PROF FF ASSN	1,015.00
	05/05/2022	956548	NATIONWIDE RETIREMENT SOLUTION	5,498.49
	05/05/2022	911284	CalPERS (Retirement)	32,869.47
	05/06/2022	GJE635	Net Pay Pay Period Ending 04.30.22	99,006.21
	05/09/2022	246359	AUBURN FORD	428.99
	05/09/2022	957219	BEST BEST & KRIEGER	101.60
	05/09/2022	957179	BUCKMASTER OFFICE SOLUTIONS	73.84
	05/09/2022	246392	CMC RESCUE, INC.	2,621.47
	05/09/2022	957221	CORDICO PSYCHOLOGICAL CORP	400.00
	05/09/2022	957210	HUNT & SONS, INC.	5,209.59
	05/09/2022	246326	NETWORK DESIGN ASSOCIATES	472.50
	05/09/2022	957220	ROBINSON ENTERPRISES, INC.	1,296.73
	05/09/2022	246343	SUBURBAN PROPANE	612.85
	05/09/2022	246386	TargetSolutions	3,225.06
	05/09/2022	246370	THE UPS STORE #5417/TAJI INC.	0.00
	05/09/2022	957202	WALKER'S OFFICE SUPPLY	108.03

Nevada County Consolidated Fire District Check History Report

May 2022			
Date	Num	Name	Paid Amount
05/09/2022	246324	WASTE MANAGEMENT OF NEV. CO.	136.83
05/16/2022	246544	CalCARD (US BANK)	16,211.17
05/16/2022	957370	AIRGAS, NCN	386.50
05/16/2022	246574	AUBURN FORD	112.24
05/16/2022	957362	ECONOMY PEST CONTROL	202.00
05/16/2022	246611	GOLDEN STATE EMERGENCY VEHICLE	642.03
05/16/2022	246557	LIFE ASSIST INC.	9.40
05/16/2022	957367	MISSION LINEN SUPPLY, INC.	122.48
05/16/2022	246548	NEVADA CITY, CITY OF	323.22
05/16/2022	246558	NID	86.81
05/16/2022	957369	PURCHASE POWER	174.00
05/16/2022	957384	Reliable Auto Glass Company	351.72
05/16/2022	246570	RESCUE RESPONSE GEAR	1,627.68
05/16/2022	246625	RIEBES AUTO PARTS	1,708.07
05/16/2022	957372	RIVERVIEW INTERNATIONAL TRUCKS	173.34
05/16/2022	957373	WALKER'S OFFICE SUPPLY	114.69
05/16/2022	246552	WASTE MANAGEMENT OF NEV. CO.	240.47
05/19/2022	246630	CalPERS 457 Plan (Def. Comp)	1,250.00
05/19/2022	957417	NCCFD - EFTPS (Fed & State Taxes)	24,178.95
05/19/2022	957439	NATIONWIDE RETIREMENT SOLUTION	5,144.71
05/19/2022	957433	NEVADA COUNTY PROF FF ASSN	1,015.00
05/19/2022	911315	CalPERS (Retirement)	32,501.86
05/20/2022	GJE636	Net Pay Pay Period Ending 05.14.22	98,471.73
05/23/2022	246753	AT&T CALNET 3	426.52
05/23/2022	246752	CAL DEPT FORESTRY (ACCTG OFF)	35,388.63
05/23/2022	246816	49er COMMUNICATION	108.27
05/23/2022	246812	ADVANTAGE GEAR, INC.	161.52
05/23/2022	957591	BUCKMASTER OFFICE SOLUTIONS	98.45
05/23/2022	957629	BURTON'S FIRE APPARATUS	137.12
05/23/2022	957599	ECONOMY PEST CONTROL	237.00
05/23/2022	957605	HILLS FLAT LUMBER COMPANY	116.92
05/23/2022	957647	IMMIX TECHNOLOGY INC	4,028.35
05/23/2022	246772	L.N. CURTIS & SONS	3,787.71
05/23/2022	246785	LIFE ASSIST INC.	1,915.51
05/23/2022	246779	NETWORK DESIGN ASSOCIATES	337.50
05/23/2022	246789	NID	204.63
05/23/2022	246846	PLAZA TIRE & AUTO SERVICE	3,262.72
05/23/2022	957646	ROBINSON ENTERPRISES, INC.	1,304.05
05/23/2022	246767	SIERRA-SACRAMENTO VALLEY EMS	1,000.00
05/23/2022	957622	WALKER'S OFFICE SUPPLY	209.36
05/31/2022	957803	ArchiveSocial	4,491.00
05/31/2022	957769	BURTON'S FIRE APPARATUS	943.56
05/31/2022	247138	L.N. CURTIS & SONS	2,864.79
05/31/2022	247158	LIFE ASSIST INC.	516.00
05/31/2022	957756	MISSION LINEN SUPPLY, INC.	126.48

Nevada County Consolidated Fire District Check History Report

May 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Paid Amount</u>
05/31/2022	247152	NETWORK DESIGN ASSOCIATES	192.00
05/31/2022	247134	NEVADA COUNTY PUBLIC HEALTH	925.00
05/31/2022	957809	Purvis, Kaitlin	21.06
05/31/2022	247174	RESCUE RESPONSE GEAR	464.11
		Total:	<u><u>537,052.63</u></u>

Fund 758

05/31/2022	247131	B&C ACE HOME & GARDEN CENTER	290.77
05/31/2022	247138	L.N. CURTIS & SONS	908.00
		Total:	<u><u>1,198.77</u></u>

Nevada County Consolidated Fire District Credit Card History Report

May 2022

<u>Fund 722</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Paid Amount</u>
	05/06/2022	BENTON	Chevron (Grass Valley, CA)	39.12
	05/06/2022	BENTON	Sierra College	180.00
	05/06/2022	BENTON	Team Wendy	556.27
	05/06/2022	BENTON	Sierra College	231.00
	05/06/2022	COOMBE	B&C ACE HOME & GARDEN CENTER	162.74
	05/06/2022	DAVISON	MOULE PAINT & GLASS, INC.	272.32
	05/06/2022	DAVISON	AMAZON MARKETPLACE	113.53
	05/06/2022	DAVISON	National Assoc. of State Fire Marshals	37.50
	05/06/2022	DAVISON	AMAZON MARKETPLACE	48.30
	05/06/2022	DAVISON	PREMIER FLOORCOVERINGS	514.28
	05/06/2022	DAVISON	Zocalo	27.04
	05/01/2022	FIN MGR	STREAMLINE	200.00
	05/03/2022	FIN MGR	Shred It	81.77
	05/04/2022	FIN MGR	AT&T Long Distance	6.93
	05/04/2022	FIN MGR	PACIFIC GAS & ELECTRIC CO.	3,429.68
	05/09/2022	FIN MGR	Cloudflare	5.00
	05/11/2022	FIN MGR	COMCAST	386.46
	05/13/2022	FIN MGR	AT&T (Carol Stream)	43.48
	05/17/2022	FIN MGR	COMCAST	135.05
	05/23/2022	FIN MGR	SMARTER BROADBAND	40.00
	05/23/2022	FIN MGR	SUDDENLINK (CEQUEL)	26.31
	05/23/2022	FIN MGR	SUDDENLINK (CEQUEL)	159.45
	05/25/2022	FIN MGR	COMCAST	145.73
	05/26/2022	FIN MGR	VERIZON WIRELESS	648.26
	05/06/2022	GREENE	SNAP-ON INDUSTRIAL	60.20
	05/06/2022	GREENE	SNAP-ON INDUSTRIAL	47.30
	05/06/2022	GREENE	DISH NETWORK	92.79
	05/06/2022	GREENE	KIMBALL MIDWEST	218.22
	05/06/2022	GREENE	Budget Car Rental (Dallas, Tx)	9.69
	05/06/2022	GREENE	MAC TOOLS	1,003.63
	05/06/2022	LONG	Asset Tiger/Smartsign	230.00
	05/06/2022	LONG	MICROSOFT OFFICE	1,022.00
	05/06/2022	LONG	AMAZON MARKETPLACE	9.99
	05/06/2022	LONG	AMAZON MARKETPLACE	31.16
	05/06/2022	LONG	AMAZON MARKETPLACE	34.53
	05/06/2022	MARGHERITA	Auburn Extreme Power Sports	271.29
	05/06/2022	MARGHERITA	ROCKLIN HYDRAULICS	301.48
	05/06/2022	MASON	AMAZON MARKETPLACE	42.55
	05/06/2022	MCELHANNON	BLM-NIFC Fire Cache	306.07
	05/06/2022	MCPAHAN	CALIFORNIA FIRE CHIEFS ASSN.	30.00
	05/06/2022	MENET	AMAZON MARKETPLACE	22.34
	05/06/2022	MENET	American Fire Gear	78.11
	05/06/2022	MENET	Target	136.93
	05/06/2022	NUNNINK	AMAZON MARKETPLACE	29.00

Nevada County Consolidated Fire District Credit Card History Report

May 2022

Date	Num	Name	Paid Amount
05/06/2022	NUNNINK	AMAZON MARKETPLACE	18.01
05/06/2022	NUNNINK	AMAZON MARKETPLACE	303.60
05/06/2022	NUNNINK	AMAZON MARKETPLACE	24.17
05/06/2022	NUNNINK	AMAZON MARKETPLACE	240.77
05/06/2022	NUNNINK	AMAZON MARKETPLACE	46.33
05/06/2022	NUNNINK	The Home Depot	740.64
05/06/2022	SERNA	Titan Fitness	1,274.42
05/06/2022	SULLIVAN	RESCUE TRAINING INSTITUTE	35.00
05/06/2022	SUNDE	AMAZON MARKETPLACE	99.21
05/06/2022	SUNDE	AMAZON MARKETPLACE	61.69
05/06/2022	TELLAM	Sierra Plumbing Supply, Inc.	30.32
05/06/2022	TELLAM	Square/Fire Investigation Research	495.00
05/06/2022	TELLAM	Behavioral Analysis Training Inc.	575.00
05/06/2022	TELLAM	Booking.Com	768.76
05/06/2022	TURNER	Gold Flat Express	13.00
05/06/2022	WILSON	SPD MARKET	11.92
			<u>16,205.34</u>
Total:			<u>16,205.34</u>



Nevada County Consolidated Fire District

Resolution 22-12

Transfer of Funds for Equipment and Vehicles

WHEREAS, Nevada County Consolidated Fire District (NCCFD) routinely contracts with the California Office of Emergency Services (CalOES) as per the terms of the Agreement For Local Government Fire and Emergency Assistance (agreement), and

WHEREAS, CalOES and/or CalFIRE may request NCCFD send personnel and equipment to emergencies throughout the state of California, as per the terms of the agreement, and

WHEREAS, the agreement allows NCCFD to be paid predetermined rates to cover expenses incurred when sending personnel and equipment to the requested emergencies, and

WHEREAS, the use of equipment and vehicles creates additional wear and tear on same, therefore increasing maintenance cost and reducing the useful life of those assets.

WHEREAS, 2021-22 was a busy fire season, resulting in wear and tear on equipment and vehicles, and therefore resulting in associated reimbursement.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Nevada County Consolidated Fire District to transfer \$75,000 of fire reimbursement funds currently in Operating fund 6722 to the Capital Reserve fund 6758 to be used for future payments for equipment and vehicles.

PASSED AND ADOPTED by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Board Meeting held on the 16th day of June, 2022 by the following roll call:

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 22-13

Equipment Reserve Transfer

WHEREAS, the District utilizes a variety of equipment types for suppression, rescue, and emergency situations, and

WHEREAS, such equipment needs to be replaced periodically due to wear and tear, service life standards, technology and safety standards, and

WHEREAS, such equipment is typically expensive and can place a financial burden on the District when replacement is necessary, and

WHEREAS, sound fiscal responsibility dictates setting funds aside on a consistent basis, so such equipment can be purchased when needed to maintain our service efficiency and safety standards, and

WHEREAS, Resolution 18-30 was adopted at the regular board meeting on December 20, 2018 mandating an annual reserve contribution of \$50,000 for the purchase of future equipment.

NOW, THEREFORE, BE IT RESOLVED the District transfer \$50,000 from Operating fund 6722 to Capital Replacement fund 6758

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 16th day of June, 2022 by the following roll call:

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 22-14

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 2022 installment of this tax, and fund has a balance of \$406,955.00 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 \$400,000.00 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 16th day of June, 2022 by the following roll call:

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

640 Coyote Street, Nevada City, CA 95959

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

nccfire@nccfire.com • www.nccfire.com

RESOLUTION NO. 22-15

AUTHORIZED PERSONNEL RESOLUTION

WHEREAS, the Nevada County Consolidated Fire District Board of Directors is authorized by Health and Safety Code Section 13861 (d) to appoint necessary employees, to define their qualifications and duties, and to provide a pay schedule for performance of their duties, and;

WHEREAS, the Board adopted Resolution R21-37 on December 16, 2021, Staff presented a reclassification of management positions to improve the organizational command structure;

WHEREAS, the Board of Directors must determine the number of employees needed to protect the lives and property of its residents and to perform other staff function, and;

WHEREAS, the Board must budget accordingly for the positions authorized by this resolution.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District, the following number of personnel are hereby authorized for Fiscal Year 2022-2023:

<u>Description</u>	<u>Total Number</u>	<u>Description</u>	<u>Total Number</u>
Fire Chief	1	Fleet and Facilities Supervisor	1
Deputy Fire Chief	0	Fire Mechanic II	0
Division Chief Operations	1	Fire Mechanic I	1
Division Chief Fire Marshal	1	Service Technician	0
Deputy Fire Marshal	0	Administrative Services Manager	1
Battalion Chief	3	Operations Support Mngr	0
Fire Captain	9	Finance Manager	0
Lieutenant	6	Finance Administrative Asst.	1
Firefighter/Operator	12	Administrative Services Assistant	.5
Fire Inspector I or II	1	Board Secretary	.5
Seasonal Firefighters	6		
Reserves	15		

ON A MOTION by Director _____,
seconded by Director _____, the foregoing resolution was passed and
adopted this 16th day of June 2022, 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 22-16

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 2022/2023 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 2022/2023; 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 2022/2023 which is reflected in the new rates (see "**Attachment 3**"); and,



Nevada County Consolidated Fire District Resolution 22-16

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 2022/2023 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 4, 2022, (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 2022/2023 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 three percent (3.0%) of the rate of the prior Fiscal Year's special tax for this Fiscal Year 2022/2023, 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 2022/2023 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 22-16

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 2022/2023 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 three percent (3.0%) over the prior fiscal year for this Fiscal Year 2022/2023, 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 three percent (3.0%) 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 2022/2023, shall not effect or otherwise nullify the imposition of the special tax for Fiscal Year 2022/2023, 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 16th day of June, 2022, 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 22-16

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 2022/2023 Tax Rolls

Resolution R22-16 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%
Nevada County Consolidated Fire District Special Tax Measure for Fire Suppression, Protection and Emergency Medical Response Services (2/3 required to pass)	Votes	Percent
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.

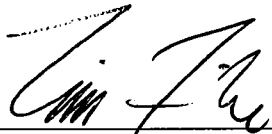
PASSED AND ADOPTED at a regular meeting of the Board of Directors held on March 15, 2012 by the following vote:

AYES: BASS, GRUENEBERG, HANSON, HITCHCOCK, KNOX, LEONARD, RHODES

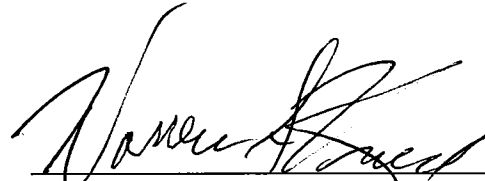
NOES: NONE

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 %
Nevada County Consolidated Fire District Special Tax Measure for Fire Suppression, Protection and Emergency Medical Response Services (2/3 required to pass)	Votes	Percent
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

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

Date

NCCFD Board Secretary and

Appointed Deputy Elections Official

Fiscal Year 2022/2023 Special Tax Rate		
Property Type	Rate	Unit
Residential Unit	\$63.13	for the first dwelling unit
Residential Units (if more than 1 unit)	\$47.36	for each additional dwelling unit
Mobile Home Unit	\$47.36	for each unit
Unimproved Property	\$31.57	per parcel
Commercial, Industrial, Office Recreational Property	\$0.04	per square foot of building area
Sprinklererd Commerical, industrial, Office, recreational Property	\$0.02	per square foot of building area

Fiscal Year 2021/2022 Special Tax Rate		
Property Type	Rate	Unit
Residential Unit	\$61.29	for the first dwelling unit
Residential Units (if more than 1 unit)	\$45.98	for each additional dwelling unit
Mobile Home Unit	\$45.98	for each unit
Unimproved Property	\$30.65	per parcel
Commercial, Industrial, Office Recreational Property	\$0.04	per square foot of building area
Sprinklererd Commerical, 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

To: Taxing Districts/Agencies

From: Marcia L. Salter, Auditor-Controller

Re: Placing Direct Charges on the 2022/23 Secured Property Tax Roll

Date: April 4, 2022

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 2022/23 Nevada County Annual Secured Tax Roll. Property tax will be hosting a direct charge training on **04/19/2022 at 3:00pm via Zoom** and will be available after to answer questions.

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

Deadlines for submission of Direct Charges

- 7/1/2022 Resolution directing the Auditor-Controller to place Direct Charges on the 2022/23 Secured Property Tax Roll
- 7/22/2022 Direct Charge Transmittal Form
- 7/22/2022 Consultant Authorization Form (If Required)
- 7/22/2022 All Direct Charge data files must be submitted to our office
- 8/10/2022 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).

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.

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.

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".

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 Roll Correction Due Date:

Installment Due Date

December 10th

April 10th

Correction Submission Deadline

November 15th

March 15th

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Each direct charge code needs to have a separate data file upload and transmittal form.

Please complete and return the attached 2022/23 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. This form 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
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- 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 fully corrected file.

When all corrections have been completed and the levy has been finalized, a computer printout listing will be forwarded to each agency. This report lists the parcels and the amounts of the levy that were successfully applied. It is recommended that the report showing the levies that were applied to the property tax roll be reconciled to your own parcel lists, as submitted to this office.

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 \$20.00 or no Ad Valorem Tax

If a total annual tax bill combined with Direct Charges is less than \$20.00 the county may cancel these bills under the provisions of Revenue and Taxation Code Section 2611.4.

Parcels considered low-level (less than \$2,000), common areas, non-assessable parcels, and exempt parcels (owned by Public Agencies) will **not** be activated to add direct charges on the secured roll. Levies on such parcels should be billed directly by your agency.

If there is no ad valorem tax on the Secured Tax Bill, due to low value, we will not mail a tax bill with direct charges 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 30th, we retain the right to cancel the tax 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 set up as non-teeter 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>Non-teeter Apportionment</u>
Mid-December 55% of the levy	Non-teeter apportionments are based on collections
Mid-April 40% of the levy	
Mid-June 5% of the levy (plus adjustments)	

Cash disbursement to districts that operate outside of the County Treasury will be disbursed to the district's bank account on record on or about the follow dates:

Cash Disbursements
January 10th
May 10th
By the end of July

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. You may also contact Kayla Scott (530) 265-1556 or Michael Graham (530) 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 2022/23 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	062-024	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: 48

Maps

016	017	018	020	021	021B	021D
022	023	026	027	027D	028	028C
029	029B	030	030A	031	034	035
036	038	039	040	041	044	

Total Maps for this District: 27

[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 22-17

**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 2022/2023**

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 2022/2023 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 4, 2022, (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 2022/2023 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 2022/2023, 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 22-17

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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 2022/2023 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 2022/2023, 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 2022/2023, shall not effect or otherwise nullify the imposition of the special assessment for Fiscal Year 2022/2023 , 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 16th day of June, 2022, 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 22-17
June 16, 2022



Nevada County Consolidated Fire District Resolution 22-17

Authorizing the Fire Suppression Benefit Assessment, District 2004-1,
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Resolution R22-17 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 XIID 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 XIID 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 2022/2023 Assessment Rate		
Property Type	Rate	Unit
Single Family Residence	\$138.59	for the first dwelling unit
Condo	\$103.96	for each additional dwelling unit
Residence with 2nd (granny) unit	\$207.95	for each unit
Mobile Home in a Park	\$55.42	per parcel
Unimproved Parcels	\$41.61	per square foot of building area

2021/2022 Rates	
\$	134.55
\$	100.93
\$	201.89
\$	53.81
\$	40.40

Commercial, Industrial or other improved:

Sprinkler Rate:		
Square Feet	Rate	Price Per Square Footage
0 - 2,000	\$ 138.59	
2,001 - 10,000	\$ 138.59	\$0.0673 over 2,000
10,001 - 20,000	\$ 693.35	\$0.0337 over 10,000
20,001 +	\$ 1,009.81	\$0.0169 over 20,000

2021/2022 Rates	
\$	134.55
\$	134.55
\$	673.16
\$	980.40

Non-Sprinkler Rate (2 times sprinkler rate):		
Square Feet	Rate	Price Per Square Footage
0 - 2,000	\$ 277.17	
2,001 - 10,000	\$ 277.17	\$0.1345 over 2,000
10,001 - 20,000	\$ 1,386.70	\$0.0674 over 10,000
20,001 +	\$ 2,019.61	\$0.0337 over 20,000

2021/2022 Rates	
\$	269.10
\$	269.10
\$	1,346.31
\$	1,960.79

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 2022/23 Secured Property Tax Roll

Date: April 4, 2022

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 2022/23 Nevada County Annual Secured Tax Roll. Property tax will be hosting a direct charge training on **04/19/2022 at 3:00pm via Zoom** and will be available after to answer questions.

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

Deadlines for submission of Direct Charges

- 7/1/2022 Resolution directing the Auditor-Controller to place Direct Charges on the 2022/23 Secured Property Tax Roll
- 7/22/2022 Direct Charge Transmittal Form
- 7/22/2022 Consultant Authorization Form (If Required)
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Cancellation of Tax Bills Less than \$20.00 or no Ad Valorem Tax

If a total annual tax bill combined with Direct Charges is less than \$20.00 the county may cancel these bills under the provisions of Revenue and Taxation Code Section 2611.4.

Parcels considered low-level (less than \$2,000), common areas, non-assessable parcels, and exempt parcels (owned by Public Agencies) will **not** be activated to add direct charges on the secured roll. Levies on such parcels should be billed directly by your agency.

If there is no ad valorem tax on the Secured Tax Bill, due to low value, we will not mail a tax bill with direct charges 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 30th, we retain the right to cancel the tax 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 set up as non-teeter 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>Non-teeter Apportionment</u>
Mid-December 55% of the levy	Non-teeter apportionments are based on collections
Mid-April 40% of the levy	
Mid-June 5% of the levy (plus adjustments)	

Cash disbursement to districts that operate outside of the County Treasury will be disbursed to the district's bank account on record on or about the follow dates:

Cash Disbursements
January 10th
May 10th
By the end of July

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. You may also contact Kayla Scott (530) 265-1556 or Michael Graham (530) 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 2022/23 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	062-024	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: 48

Maps

016	017	018	020	021	021B	021D
022	023	026	027	027D	028	028C
029	029B	030	030A	031	034	035
036	038	039	040	041	044	

Total Maps for this District: 27

[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 22-18

Appropriations Limit for Fiscal Year 2022-23

WHEREAS, Article XIII B of the State of California Constitution and § 7910 of the Government Code of the State of California require the setting of an Appropriations Limit for each fiscal year; and

WHEREAS, the California Revenue and Taxation code, § 2227, mandates the California State Department of Finance to transmit an estimate of the percentage change in population to local governments; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District hereby adopts the 2022-23 Fiscal Year Appropriations Spending Limit in the amount of \$6,036,199 based on the following calculation using data from the California State Department of Finance (see attached Exhibit "A");

This limit is based on a change factor of 1.0654, arrived by using a Per Capita Income growth factor of 7.55% and a Population decrease factor of .94%. Calculation of factors allows a 1.0654 change for FY 2022-23, an increase of 6.54 percent or \$370,483 from FY 2021-22

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 16th day of June, 2022 by the following roll call:

- 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
 Appropriation Limit
 Fiscal Year 2022-23**

Per Capital Personal Income change over prior year	<u>FY 2022-23</u> 7.55%
Population change Nevada County, unincorporated	-0.94%
Limit increase factor	106.54%

Calculation:	<u>FY 2022-23</u>	<u>FY 2021-22</u>	<u>Change</u>
FY 2022-23 Limit calculated	\$ 5,665,716		
Limit increase factor	1.0654		6.54%
Sub total	\$ 6,036,199	\$5,665,716	\$ 370,483

Prepared by: N. Long
 1-Jun-22
 appropriations limit 2022-23.xlsx

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2022-23 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2022-23	7.55

Attachment B
Annual Percent Change in Population Minus Exclusions*
 January 1, 2021 to January 1, 2022 and Total Population, January 1, 2022

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2021-2022	1-1-21	1-1-22	1-1-2022
Nevada				
Grass Valley	-0.39	13,670	13,617	13,617
Nevada City	-1.54	3,386	3,334	3,334
Truckee	0.38	17,035	17,100	17,100
Unincorporated	-0.94	67,784	67,144	67,191
County Total	-0.67	101,875	101,195	101,242



Nevada County Consolidated Fire District

Resolution 22-19

Preliminary Budget for Fiscal Year 2022-23

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 2022-2023 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 2022-2023 as follows:

Fund 722:	Operations	\$ 7,948,649
Fund 733:	AB1600 (Mitigation Fees)	\$ 72,498
Fund 734:	2012 Special Tax	\$ 10,331
Fund 758:	Reserves	\$ 491,749

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 16th day of June 2022 by the following roll call:

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
Preliminary Budget
Fiscal Year 2022-23
As of June 16, 2022

Page

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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 10% of revenue

Preliminary Budget Highlights
Fiscal Year 2022-23

Fund 722 - Operating Fund

4010 Current Secured Tax - 3.0% projected increase

4110 Special Assessment - 3.0% increase

4150 Special Tax 2012 - 3% increase

4240 State Aid - Public Safety (Prop 172) - no change

4510 Fire Reimbursement - no change

51xx Wages - 3% increase per MOU
Sell back, retirement

5711 CalPERS - Unfunded Accrued Liability increase of \$82,000

5751 Workers Comp Insurance - Emod increased from 81% to 117%.

6114 Meals - Interns - 6 interns January to May.

6681 Facility Maintenance - includes siding at 81

Liability (6611), Vehicle (7001), Property Insurance (6621) anticipated 12 - 15% increase, budgeted @ 13%

6821 PG&E 12% increase

6831 Propane 12% increase

6851 Water/Sewer 3% increase

6941 New Copier Lease
New Server

7051 Fuel 13.6% increase over amended budget

7566 Negotiations

7611 Elections

Fund 733 - Mitigation Fees

6921 Equipment - Final payment on E86

7561 Nexus Study

Fund 734 - Special Tax

Net funds transferred to Fund 722

Fund 758 - Capital Expenditures

6911 Station

Station 89 Base Radio

6921 - Equipment

AED's (6) 2nd year of 3 year replacement plan

Water Tender Lease

E88 Payments (Aug & Feb)

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

	<u>2022-23</u>	<u>2021-22</u>	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-May</u>
<u>Revenues</u>			
Taxes & Assessments	7,291,867	7,059,043	91%
Reimbursements	133,960	211,810	163%
Other Revenue	47,740	50,740	74%
Revenue Total	<u>7,473,567</u>	<u>7,321,593</u>	<u>93%</u>
<u>Operating Expenditures</u>			
Wages & Benefits			
Wages	4,232,527	4,265,292	89%
Taxes	67,929	68,666	83%
Benefits	2,272,501	2,030,571	88%
Wages & Benefits Total	<u>6,572,957</u>	<u>6,364,529</u>	<u>89%</u>
Personnel Related	207,191	202,344	68%
Facility & Equipment	458,506	540,149	77%
Vehicle Related	214,532	201,567	86%
Gen & Admin	495,462	483,872	84%
Total Operating Expenditures	<u>7,948,649</u>	<u>7,792,461</u>	<u>87%</u>
Other Income & Expense	(36,000)		
Fund 722 Over / <under>	(511,082)	<u>(470,868)</u>	
Seasonal program funded from prior yr	-		
Fund 722 adjusted Over / <under>	<u>(511,082)</u>		
Beginning Cash Balance	1,716,304	Per 6/1 balance with estimated rev. and exp.	
Revenues	7,473,567		
Transfer In Contingency Funds (723)	53,000		
Available Cash	9,242,871		
Expenditures	(7,948,649)		
Other Income & Expense	(36,000)	Station 89 Generator Grant	
Ending Cash Balance	<u>1,258,222</u>		
<u>Contingency Fund (723)</u>			
Beginning Cash Balance	1,321,729		
Transfer Out Operating Funds (758)	(125,000)		
Transfer Out Operating Funds (722)	(53,000)		
Ending Cash Balance	<u>1,143,729</u>		

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

	FY 2022-23	2021-22		
	Preliminary Budget	Amended Budget	Through 31-May	
Revenues				
<u>Taxes & Assessments</u>				
4010 Current Secured (Tax)	3,544,420	3,397,434	96%	3.0% increase
4011 Prior Secured (Tax)	-	-		
4020 Current Unsecured (Tax)	50,758	50,758	107%	
4030 Prior Unsecured (Tax)	2,296	2,296	37%	
4040 Supplemental Secured (Tax)	47,344	47,344	162%	
4050 Supplemental Unsecured (Tax)	8,598	8,598	14%	
4060 Suppl Prior Unsecured (Tax)	388	388	66%	
4110 NCCFD Special Assess	2,202,364	2,136,398	95%	3.0% increase
4150 Special Tax - 2012	1,022,791	1,002,919	63%	3.0% increase
4230 State - Homeowners (Tax)	24,888	24,889	96%	
4240 State Aid - Prop 172	388,019	388,019	95%	Same as prior fiscal year
4290 Other	-	-		
	7,291,867	7,059,043	91%	
<u>Reimbursements</u>				
4510 Fire Reimbursement (net)	75,000	149,850	642%	
4520 Prior Year Fire Reimbursement	-	-		
4540 Vehicle Repairs (Non-Tax)	5,000	7,500	40%	
4550 Cost Recovery (Non-Tax)	3,000	6,000	54%	
4690 Reimbursement - Other	50,960	48,460	85%	Includes DSI
Subtotal	133,960	211,810	163%	
<u>Other Revenue</u>				
4810 Inspections/Permits (Prevention)	7,500	7,500	69%	
4812 Plan Review (Prevention)	12,000	15,000	83%	
4820 Interest (Non-Tax)	22,000	25,000	61%	
4830 Rentals (Non-Tax)	3,240	3,240	127%	
4840 Other Current Svcs (Non-Tax)	3,000	-	0%	
4850 Sale: Surplus Equipmε 8-	-	-	0%	
4860 Prior Year Revenue (Non-Tax)	-	-	0%	
4870 Other Revenue (Non-Tax)	-	-		
Subtotal	47,740	50,740	74%	
Revenue Total	7,473,567	7,321,593	93%	

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

	FY 2022-23	2021-22		
	Preliminary Budget	Amended Budget	Through 31-May	
<u>Wages & Benefits</u>				
<u>Wages (staffing level)</u>				
5111 Chief / Division Chief (2)	322,361	371,239	(2)	91%
5113 Battalion Chief (3)	350,039	303,818	(3)	89%
5114 Prevention(2.25)	248,147	232,149	(2.25)	88%
5121 Captains (9)	872,937	867,572	(9)	91%
5122 Lieutenants (6)	467,539	439,613	(6)	91%
5123 Firefighter (12)	736,903	652,987	(12)	94%
5131 Suppl/Seasonal/Apprentic FF	157,277	178,220	(6)	
5132 PCF Program	4,800	2,482		100%
5141 Clerical(2.5)	203,691	198,423	(2.5)	85%
5145 Fire Mechanic (2)	149,089	158,759	(2)	77%
5151 Overtime & ESPL	501,048	625,226		88%
5153 Additional Overtime Staffing	18,503	19,488		64%
5161 Strike Team	-	-		0%
5165 Strike Team Backfill	-	-		0%
5171 Holiday Stipend	80,105	78,028		92%
5173 Vacation Sell Back	115,589	132,788		92%
5185 Directors	4,500	4,500		53%
Subtotal	4,232,527	4,265,292	(44.75)	89%
<u>Taxes</u>				
5511 Medicare: Employer Tax	61,406	62,264		96%
5512 FICA: Employer Tax	887	372		81%
5521 SUI: Employer Tax	5,637	6,030		107%
Subtotal	67,929	68,666		83%
<u>Benefits</u>				
5711 CalPERS	1,275,577	1,084,698		95%
5731 Health Insurance	772,464	772,464		78%
5735 Life Insurance	14,400	14,400		81%
5751 Workers Comp Insurance	210,060	159,009		88%
Subtotal	2,272,501	2,030,571		88%
Wages & Benefits Total	6,572,957	6,364,529		89%
% of Revenue	87.9%	86.9%		
Adjusted for seasonal reserve	84.6%	<i>Drops to 83.9% without retirement cash out</i>		

Classic
Safety 21.84%, Misc 15.25%
PEPRA
Safety 12.78%, Misc 7.47%
UAL \$540k
EMOD 117%

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

	FY 2022-23	2021-22	
	Preliminary Budget	Amended Budget	Through 31-May
<u>Personnel Related</u>			
<u>Clothing/PPE</u>			
6011 Uniforms	31,480	26,460	74%
6021 Personal Protective Equipment	35,000	65,000	48%
6031 Safety & PPE (per MOU)	32,130	32,130	95%
Subtotal	98,610	123,590	66%
<u>Food / Meals</u>			
6111 Meals - Administration	1,300	850	78%
6113 Meals - Fire	1,000	1,000	32%
6114 Meals - Interns	15,411	-	
Subtotal	17,711	1,850	53%
<u>Training / Fitness</u>			
6211 Wellness	31,660	31,660	69%
6213 Fitness	4,710	4,744	74%
6221 Tuition/Licenses	30,000	25,000	82%
6232 Travel	10,000	7,500	79%
6241 Training Materials	2,500	2,000	87%
6246 Public Safety Training Center	1,000	1,000	0%
6261 Mandatory Licenses	2,500	2,500	56%
6271 Admin Training	8,500	2,500	4%
Subtotal	90,870	76,904	72%
Personnel Related Total	207,191	202,344	68%

6 2nd half

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

	FY 2022-23	2021-22	
	Preliminary Budget	Amended Budget	Through 31-May
<u>Facility & Equipment</u>			
<u>Communication</u>			
6511 Telephones	19,260	18,760	90%
6521 Cellular Phones	15,500	10,600	75%
Subtotal	34,760	29,360	84%
<u>Station</u>			
6551 Supplies & Services	24,760	20,000	90%
Subtotal	24,760	20,000	90%
<u>Insurance</u>			
6611 Liability & Umbrella	26,887	23,794	100%
6621 Property	22,289	22,979	86%
Subtotal	49,176	46,773	93%
<u>Facility Maintenance</u>			
6681 Facility Maintenance & Imp	145,000	250,000	77%
Subtotal	145,000	250,000	77%
<u>Medical Supplies</u>			
6716 EMS Supplies	18,500	18,000	91%
Subtotal	18,500	18,000	91%
<u>Apparatus Equipment</u>			
6751 Hose	22,000	22,000	77%
6756 Ladder	1,553	1,500	0%
6761 Suppression Equip/Small Tools	7,500	7,500	44%
6766 Power Tools	7,902	16,800	3%
6771 Pumps	4,337	3,830	108%
6776 Mobile Communication	5,800	4,300	91%
6781 Technical Rescue Equipment	13,000	13,000	89%
6786 SCBA's	8,500	8,500	70%
6791 Small Tools	-	-	
6796 Drone	412	1,912	0%
6798 Utility Terrain Vehicle	1,500	3,220	
Subtotal	72,504	82,562	57%

Includes Siding - Station 81

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

	FY 2022-23	2021-22	
	Preliminary Budget	Amended Budget	Through 31-May
<u>Utilities</u>			
6811 Alarm	1,500	1,500	88%
6821 Electricity / Gas (PGE)	56,170	50,391	94%
6831 Propane	13,924	12,432	93%
6841 Trash	3,600	3,600	80%
6851 Water / Sewer	11,487	8,731	98%
Subtotal	86,681	76,654	94%
<u>Capital Expenditures</u>			
6911 Station	-	7,800	
6921 Equipment	-	6,000	4%
6931 Vehicle	-	-	
6941 Admin	27,125	3,000	175%
6951 Other	-	-	
Subtotal	27,125	16,800	32%
Facility & Equipment Total	458,506	540,149	77%
<u>Vehicle Related</u>			
<u>Insurance</u>			
7001 Vehicle Insurance	10,085	12,225	102%
Subtotal	10,085	12,225	102%
<u>Maintenance</u>			
7048 All categories	111,000	107,342	
Subtotal	111,000	107,342	80%
<u>Fuel</u>			
7051 Fuel	93,447	82,000	90%
Subtotal	93,447	82,000	90%
Vehicle Related Total	214,532	201,567	86%

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

	FY 2022-23	2021-22		
	Preliminary Budget	Amended Budget	Through 31-May	
Gen & Admin				
Office Expense				
7502 Administration	4,500	7,000	46%	
7506 Board	1,000	500	110%	
7508 Computers	81,583	90,000	81%	
7509 Copier	1,200	1,500	63%	
7511 Memberships	16,190	15,655	75%	CSDA & CSFA Memberships
7516 Mileage Reimbursement	100	-	0%	
7521 Postage & Delivery	1,100	1,900	63%	
7531 Other	-	-		
Subtotal	105,673	116,555	78%	
Professional Services				
7551 Accounting	12,880	12,880	88%	
7556 Computer	14,980	14,850	58%	
7561 Consultants	7,500	7,500	97%	
7563 Hiring	9,380	25,000	52%	
7566 Legal	46,675	41,675	48%	Negotiations included
7571 Medical Director	6,600	6,600	100%	
Subtotal	98,015	108,505	62%	
Publications				
7591 Legal Notices	600	600	76%	
7596 Marketing/Advertising	500	500	0%	
Subtotal	1,100	1,100	41%	
Special District				
7611 Election	30,000	-		
7621 LAFCo Budget Share	6,346	6,072	101%	
7631 Nevada County Fees	89,228	85,557	100%	
7641 Other	-	-		
Subtotal	125,574	91,629	100%	

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

	FY 2022-23	2021-22	
	Preliminary Budget	Amended Budget	Through 31-May
<u>Prevention</u>			
7651 Code purchases	1,800	1,800	98%
7653 Investigation supplies	4,300	4,300	88%
7657 Inspection supplies	1,500	1,500	41%
7661 Professional Svcs/Plan checks	2,500	2,500	9%
7663 Public Education supplies	3,100	4,000	62%
7665 Subscriptions/Memberships	1,400	3,000	42%
7667 Training	6,000	9,000	86%
7669 Other	1,500	3,500	-4%
Subtotal	22,100	29,600	60%
<u>JPA</u>			
7831 Dispatch Charges	130,000	125,000	101%
7841 JPA Expense Allocation	13,000	11,483	100%
Subtotal	143,000	136,483	101%
Gen & Admin Total	495,462	483,872	84%
Total Operating Expenditures	7,948,649	7,792,461	87%
<u>Other Income & Expense</u>			
9101 Grant Expense	(36,000)		
Fund 722 Over / <under>	(511,082)	(470,868)	
Note: Cost of seasonal program	157,277		

Budget Summary for: ~Mitigation Fee Fund 733~	FY22-23	2021-2022	
	Preliminary Budget	Amended Budget	Through 31-May
Revenues			
4160 Mitigation Fees	100,412	160,000	109%
4820 Interest	1,500	0	100%
Revenue Total	101,912	160,000	110%
Expenses			
6911 Structure & Improvements	-	27,085	100%
6921 Equipment	49,498	119,931	99%
7561 Consultants	23,000		
Expense Total	72,498	147,016	99%
Fund 733 Over / <under>	29,414	12,984	
Beginning Cash	99,238	0	
Fund 733 Over / <under>	29,414	0	
Ending Cash	128,652	0	

Detail

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

Budget Summary for:
~Special Tax Fund 734~

	<u>FY 2022-23</u>		<u>2021-22</u>	
	<u>Preliminary Budget</u>	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 31-Mar</u>
Revenues				
4150 Special Tax 2012	1,033,123	0	1,011,029	55%
4820 Interest	-	0	2,000	50%
Revenue Total	1,033,123	0	1,013,029	55%
Expenses				
7631 Special District Fees	10,331	0	10,110	81%
Expense Total	10,331	0	10,110	81%
Fund 734 Over / <under>	1,022,791	0	1,002,919	
Beginning Cash	52,757			
Fund 734 Over / <under>	1,022,791			
Transfer Out	(1,022,791)			
Ending Cash	52,757			

Budget Summary for: ~Capital Expenditure Fund 758~	FY 2022-23	2021-22	
	Preliminary Budget	Amended Budget	Through 31-May
Revenues			
4820 Interest		0	
4830 Equipment Rental		0	
4850 Sale of Surplus Property	60,000	25,000	
Revenue Total	60,000	25,000	213%
Expenses			
6911 Station	8,000	0	
6921 Equipment	191,249	35,000	
6931 Vehicles	65,000	70,884	
7561 Consultants	6,000	0	
Expense Total	270,249	105,884	90%
Fund 758 Over / <under>	(210,249)	(80,884)	
Beginning Cash	320,892		
Transfer in from 723	125,000		
Fund 758 Over / <under>	(210,249)		
Ending Cash	235,643		

Detail

<u>Acct</u>	<u>Amount</u>
6921	
Water Tender	40,000
AED Replacements - 6	17,520
E88 Payments (Aug & Feb)	133,729
FPO Vehicle (21/22 Purchase)	65,000
6911	
Station 89 Base Radio	8,000
7561	
Consultants	6,000

Budget Summary for:
~Capital Expenditure Fund 758~

FY 2022-23
Preliminary
Budget

Beginning Cash		426,000
Expenses		
1008-5 Station 86		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
Fund 758 Over / <under>		206,000
Beginning Cash		426,000
Fund 758 Over / <under>		206,000
Ending Cash		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	1,716,304	1,321,729	99,238	52,757	320,892	426,000	3,936,920
Receipts	6,450,776		101,912	1,033,123	60,000		7,645,810
Special Tax	1,022,791			(1,022,791)			-
Expenditures	(7,948,649)		(72,498)	(10,331)	(271,749)	(220,000)	(8,523,227)
Change for Fiscal Year	(475,082)	-	29,414	(0)	(211,749)	(220,000)	(877,417)
Other Income & Expense	(36,000)						(36,000)
Transfers							
Contingency	53,000	(53,000)					-
Equipment Fund		(125,000)			125,000		-
Ending Balance	1,258,222	1,143,729	128,652	52,757	234,143	206,000	3,023,503

*** 10% of Revenues on the preliminary budget is: \$ 747,357**



11.

**Rough and Ready Fire
request decision**



NCCFD CHIEFS' MONTHLY REPORT

To: NCCFD Board of Directors
From: Jim Turner, Fire Chief
Pat Sullivan, Division of Operations Chief
Date: June 16, 2022

SUPPRESSION

248 calls for service
3 structure fires
4 vegetation fires
No significant losses reported
5:19 Average first due apparatus travel time.

ADMINISTRATION

Continued the hiring process for the four new employees.
Job announcement for Seasonal Firefighter positions.

Meetings:

Chief Turner met with County Board of Supervisors, County CEO Emergency Services Round Table
Chief Turner, Sullivan, with Fire Marshal McMahan attended the monthly County Chiefs meeting
Chief Turner and Division Chief Sullivan attended the monthly Nevada County Law Enforcement Fire Council meeting
Division Chief Sullivan held a Battalion Chiefs meeting

Fleet and Facilities:

Sold Engines 81 and 82 to Guam Fire Department.

FIRE PREVENTION

Fire Marshal Mason will give a verbal report.