



Nevada County Consolidated Fire District

Resolution 24-17

Preliminary Budget for Fiscal Year 2024/2025

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 2024-2025 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 2024-2025 as follows:

Fund 722:	Operations	\$ 8,656,195
Fund 733:	AB1600 (Mitigation Fees)	\$ 137,500
Fund 734:	2012 Special Tax	\$ 8,730
Fund 758:	Reserves	\$ 622,864


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 20th day of June 2024 by the following roll call:

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

Noes:

Absent:

Abstain:


Keith Grueneberg (JUN 21, 2024 11:50 PDT)

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

Attest:

Tricia Bush

Tricia Bush, Board Secretary



2024/2025 PRELIMINARY BUDGET

Nevada County Consolidated Fire District
640 Coyote Street
Nevada City, CA 95959
530-265-4431
www.nccfire.com



NCCFD PRELIMINARY BUDGET FISCAL YEAR 2024/2025 AS OF JUNE 13, 2024

TABLE OF CONTENTS

2	Overview Narrative
3	Operating Fund 722 Budget Recap
4	Budget Summary - Operating Fund 722
10	Budget Summary - Mitigation Fee Fund 733
11	Budget Summary - Special Tax Fund 734
12	Budget Summary - Capital Expenditure Fund 758
13	Budget Summary - All Fund Summary

NCCFD BUDGET OVERVIEW NARRATIVE

FUND 722- OPERATING FUND

- 4010 Current Secured Tax - 4.0% projected increase
- 4110 Benefit Assessment - 3.0% increase
- 4150 Special Tax 2012 - 3.0% increase
- 4240 State Aid - Public Safety (Prop 172) - Estimation
- 4510 Fire Reimbursement - increase based on estimated activity
- 51XX Wages - no change: currently in negotiations
 - County Reimbursement for Station 59 coverage
 - Includes 3 additional firefighters
- 5711 CalPERS - Unfunded Accrued Liability decrease of \$7,202.00
- 5751 Workers Comp Insurance- Emod increase 139% to 173%
- 6021 Personal Protective Equipment
 - (Applying for grant, may decrease approximately \$16,000.00)
- 6222 Chief & Operations Division Chief Training
 - (Created new account to separate from line personnel)
- 68XX Utilities - Actuals from 23/24 FY with increases/decreases based on energy price index or trends
- 6776 Radio, pager, mobile communication (Begin process for updating radios)
- 69XX Capital Expenditures (Computer and iPad replacement)
- 7051 Fuel (Actuals with a 4.4% decrease per energy price index)
- 7561 Consultants
 - Increase for HR Consultant: Policies (light duty, CFRA Compliance, IDR)
- 7661 Election - Election Year

FUND 733- MITIGATION FEES

- 6921 Equipment
 - Motorized Rescue Boat
 - Snowcat Grant - District shared funds

FUND 758 - CAPITAL EXPENDITURES

- 6911 Station
 - 88 Interior Remodel
 - 86 Remodel
 - Potential Sale of 83
- 6921 Apparatus & Equipment
 - Engine 84
 - Engine 88
 - Rescue 84
 - Medium Rescue Grant
- 7561 Consultants
 - Appraiser/ Realtor for 83



OPERATING FUND 722 BUDGET RECAP

	2024-25	2023-24	
	Preliminary Budget	Amended Budget	Through 1-May
Revenues			
Taxes & Assessments	8,113,145	7,849,762	95%
Reimbursements	154,858	115,000	156%
Other Revenue	70,545	86,940	94%
Revenue Total	8,338,548	8,051,702	96%
Operating Expenditures			
Wages & Benefits			
Wages	4,239,676	4,553,090	94%
Taxes	68,669	73,184	88%
Benefits	2,586,943	2,258,962	91%
Wages & Benefits Total	6,895,289	6,885,236	93%
Personnel Related	263,371	218,327	86%
Facility & Equipment	599,537	571,962	75%
Vehicle Related	213,535	245,889	78%
Gen & Admin	672,864	614,068	73%
Total Operating Expenditures	8,644,595	8,535,482	90%
Other Income & Expense	(12,500)		
Fund 722 Over / <under>	(318,547)	(483,780)	
Seasonal program funded from prior yr			
Fund 722 adjusted Over / <under>	(318,547)		
Beginning Cash Balance	2,289,136		
Revenues	8,338,548		
Available Cash	10,627,684		
Expenditures	(8,644,595)		
Other Income & Expense	(12,500)		
Transfer Out Capital Expenditures (758)	(175,000)		
Transfer Out Contingency Fund (723)	-		
Ending Cash Balance	1,795,589		
Contingency Fund (723)			
Beginning Cash Balance	1,113,736		
Transfer In Operating Funds (722)	-		
Ending Cash Balance	1,113,736		



BUDGET SUMMARY OPERATING FUND 722

<u>Revenues</u>	FY 2024-25	2023-24	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through 1-May</u>
<u>Taxes & Assessments</u>			
4010 Current Secured (Tax)	3,960,482	3,808,156	96%
4011 Prior Secured (Tax)	-	-	
4020 Current Unsecured (Tax)	69,102	66,644	101%
4030 Prior Unsecured (Tax)	1,244	1,244	117%
4040 Supplemental Secured (Tax)	108,160	104,000	85%
4050 Supplemental Unsecured (Tax)	4,800	4,800	67%
4060 Suppl Prior Unsecured (Tax)	307	307	143%
4110 NCCFD Special Assess	2,350,130	2,281,680	95%
4150 Special Tax - 2012	1,075,000	1,040,653	102%
4230 State - Homeowners (Tax)	23,920	24,888	83%
4240 State Aid - Prop 172	520,000	517,390	80%
4290 Other	-	-	
	8,113,145	7,849,762	95%
<u>Reimbursements</u>			
4510 Fire Reimbursement (net)	125,000	75,000	189%
4520 Prior Year Fire Reimbursement		-	
4540 Vehicle Repairs (Non-Tax)	2,500	5,000	52%
4550 Cost Recovery (Non-Tax)	18,000	20,000	107%
4690 Reimbursement - Other	9,358	15,000	90%
Subtotal	154,858	115,000	156%
<u>Other Revenue</u>			
4810 Inspections/Permits (Prevention)	11,845	11,500	103%
4812 Plan Review (Prevention)	10,300	12,000	87%
4820 Interest (Non-Tax)	40,000	55,000	92%
4830 Rentals (Non-Tax)	5,400	4,440	119%
4840 Other Current Svcs (Non-Tax)	3,000	4,000	0%
4850 Sale: Surplus Equipment (net)	-	-	0%
4860 Prior Year Revenue (Non-Tax)	-	-	0%
4870 Other Revenue (Non-Tax)	-	-	
Subtotal	70,545	86,940	94%
Revenue Total	8,338,548	8,051,702	96%

Budget Summary for:
~Operating Fund 722~

	FY 2024-25	2023-24	
	Preliminary Budget	Amended Budget	Through 1-May
<u>Wages & Benefits</u>			
<u>Wages (staffing level)</u>			
5111 Chief / Division Chief (2)	352,828	342,058 (2)	92%
5113 Battalion Chief (3)	380,735	384,926 (3)	96%
5114 Prevention(2)	269,329	261,749 (2)	90%
5121 Captains (9)	965,740	953,162 (9)	92%
5122 Lieutenants (6)	220,110	515,316 (6)	41%
5123 Firefighter (15)	1,034,244	1,002,588 (15)	74%
5131 Supplemental/Seasonal	50,000	166,421 (6)	
5132 PCF Program	5,500	5,500	58%
5141 Clerical(3)	222,690	203,743 (3.00)	99%
5145 Fire Mechanic (2)	173,018	169,989 (2)	84%
5151 Overtime	398,329	807,039	82%
5153 Additional Overtime Staffing	15,000	20,000	24%
5161 Strike Team	-	-	0%
5165 Strike Team Backfill	-	-	0%
5171 Holiday Stipend	93,091	97,883	96%
5173 Vacation Sell Back	54,562	80,000	81%
5185 Directors	4,500	4,500	75%
Subtotal	4,239,676	4,553,090 (48.00)	94%
<u>Taxes</u>			
5511 Medicare: Employer Tax	61,283	72,411	77%
5512 FICA: Employer Tax	1,723	1,650	91%
5521 SUI: Employer Tax	5,662	5,819	112%
Subtotal	68,669	73,184	88%
<u>Benefits</u>			
5711 CalPERS	1,333,547	1,145,801	101%
5731 Health Insurance	792,756	922,464	70%
5735 Life Insurance	15,300	14,400	84%
5751 Workers Comp Insurance	445,341	362,585	81%
Subtotal	2,586,943	2,258,962	91%
Wages & Benefits Total	6,895,289	6,885,236	93%
% of Revenue	82.7%	83.4%	

Budget Summary for:
~Operating Fund 722~

	FY 2024-25	2023-24	
	Preliminary	Amended	Through
	Budget	Budget	1-May
<u>Personnel Related</u>			
<u>Clothing/PPE</u>			
6011 Uniforms	32,785	31,787	42%
6021 Personal Protective Equipment	88,221	55,000	98%
6031 Safety & PPE (per MOU)	36,390	33,990	98%
Subtotal	157,396	120,777	83%
<u>Food / Meals</u>			
6111 Meals - Administration	3,500	3,250	63%
6113 Meals - Fire & Training	500	1,500	6%
Subtotal	4,000	4,750	45%
<u>Training / Fitness</u>			
6211 Wellness	39,575	33,900	92%
6213 Fitness	7,500	6,100	50%
6221 Tuition/Licenses	35,400	31,250	99%
6222 Chief/Ops Div Chief Training	3,000	-	0%
6232 Travel	6,000	12,000	121%
6241 Training Materials	2,000	1,500	113%
6246 Public Safety Training Center	-	1,550	0%
6261 Mandatory Licenses	2,500	2,500	54%
6271 Admin Training	6,000	4,000	75%
Subtotal	101,975	92,800	92%
Personnel Related Total	263,371	218,327	86%

Budget Summary for:
~Operating Fund 722~

	FY 2024-25	2023-24	
	Preliminary Budget	Amended Budget	Through 1-May
<u>Facility & Equipment</u>			
<u>Communication</u>			
6511 Telephones	20,040	18,970	104%
6521 Cellular Phones	10,280	10,000	89%
Subtotal	30,320	28,970	99%
<u>Station</u>			
6551 Supplies & Services	25,740	20,000	87%
Subtotal	25,740	20,000	87%
<u>Insurance</u>			
6611 Liability, Property & Umbrella	132,030	119,850	99%
Subtotal	132,030	119,850	99%
<u>Facility Maintenance</u>			
6681 Facility Maintenance & Imp	120,000	158,600	56%
Subtotal	120,000	158,600	56%
<u>Medical Supplies</u>			
6716 EMS Supplies	18,600	15,500	93%
Subtotal	18,600	15,500	93%
<u>Apparatus Equipment</u>			
6751 Hose	23,000	28,600	55%
6756 Ladder	3,500	1,800	0%
6761 Suppression Equip/Small Tools	7,500	9,300	59%
6766 Power Tools	14,000	12,700	32%
6771 Pumps	5,500	5,460	5%
6776 Mobile Communication	32,300	13,354	89%
6781 Technical Rescue Equipment	18,660	13,300	97%
6782 Swift Water Rescue	1,280	5,410	0%
6783 Urban Search & Rescue	2,000	5,000	0%
6786 SCBA's	7,550	10,610	87%
6796 Drone	2,800	2,340	9%
6798 Utility Terrain Vehicle	1,000	7,200	0%
Subtotal	119,090	115,074	62%
<u>Utilities</u>			
6811 Alarm	1,987	1,630	81%
6821 Electricity / Gas (PGE)	75,950	75,313	79%
6831 Propane	17,360	12,000	68%
6841 Trash	5,705	4,200	97%
6851 Water / Sewer	8,240	14,326	55%
Subtotal	109,242	107,468	75%

Budget Summary for:
~Operating Fund 722~

	FY 2024-25	2023-24	
	Preliminary Budget	Amended Budget	Through 1-May
<u>Capital Expenditures</u>			
6911 Station	-	-	
6921 Equipment	-	-	0%
6931 Vehicle	-	-	0%
6941 Admin	44,515	6,500	97%
6951 Other	-	-	
Subtotal	44,515	6,500	97%
Facility & Equipment Total	599,537	571,962	75%

Vehicle Related

<u>Insurance</u>			
7001 Vehicle Insurance	24,341	36,480	76%
Subtotal	24,341	36,480	76%
<u>Maintenance</u>			
7048 All categories	106,500	114,560	
Subtotal	106,500	114,560	80%
<u>Fuel</u>			
7051 Fuel	82,694	94,849	76%
Subtotal	82,694	94,849	76%
Vehicle Related Total	213,535	245,889	78%

Gen & Admin

<u>Office Expense</u>			
7502 Administration	5,825	7,750	63%
7506 Board	1,000	1,000	42%
7508 Computers	98,095	90,707	77%
7509 Copier	1,000	1,500	32%
7511 Memberships	14,825	16,155	96%
7516 Mileage Reimbursement	200	100	18%
7521 Postage & Delivery	1,000	1,000	67%
7531 Other	-	-	
Subtotal	121,945	118,212	78%
<u>Professional Services</u>			
7551 Accounting	18,750	19,100	97%
7556 Computer	17,120	17,120	64%
7561 Consultants	67,500	30,500	75%
7563 Hiring	11,790	11,945	63%
7566 Legal	54,500	50,000	65%
7571 Medical Director	6,600	6,600	100%
7572 Independent Medical Examiner	30,000	30,000	0%
7576 Other	-	250	0%
Subtotal	206,260	165,515	60%

Budget Summary for:
~Operating Fund 722~

	FY 2024-25	2023-24	
	Preliminary	Amended	Through
	Budget	Budget	1-May
<u>Publications</u>			
7591 Legal Notices	500	300	31%
7596 Marketing/Advertising	500	200	0%
Subtotal	1,000	500	19%
<u>Special District</u>			
7611 Election	33,230	-	#DIV/0!
7621 LAFCo Budget Share	8,533	7,901	100%
7631 Nevada County Fees	88,702	85,145	93%
7641 Other	-	-	
Subtotal	130,465	93,046	93%
<u>Prevention</u>			
7651 Code purchases	1,600	2,500	100%
7653 Investigation supplies	4,000	4,300	81%
7657 Inspection supplies	1,000	1,500	0%
7661 Professional Svcs/Plan checks	1,000	1,000	38%
7663 Public Education supplies	10,000	9,120	100%
7665 Subscriptions/Memberships	1,500	1,500	45%
7667 Training	6,000	7,500	72%
7669 Other	5,000	10,000	89%
Subtotal	30,100	37,420	81%
<u>JPA</u>			
7831 Dispatch Charges	168,000	185,000	68%
7841 JPA Expense Allocation	15,094	14,375	100%
Subtotal	183,094	199,375	71%
Gen & Admin Total	672,864	614,068	73%
Strike Team Non Labor Direct Expenses	12,500	14,055	
Total Operating Expenditures	8,657,095	8,549,537	90%
	-	-	
<u>Other Income & Expense</u>			
9101 Grant Expense	-		
Fund 722 Over / <under>	(318,547)	(497,835)	

BUDGET SUMMARY MITIGATION FEES FUND 733

<u>Revenues</u>	FY 24-25	2023-24	
	Preliminary Budget	Amended Budget	Through 30-Apr
4160 Mitigation Fees	134,000	100,000	93%
4820 Interest	3,500	4,000	109%
Revenue Total	137,500	104,000	93%
<u>Expenses</u>			
6911 Structure & Improvements		25,000	0%
6921 Equipment	160,417	0	0%
7561 Consultants	-	23,000	84%
Expense Total	160,417	48,000	40%
Fund 733 Over / <under>	(22,917)	56,000	
Beginning Cash	201,965	145,965	
Fund 733 Over / <under>	(22,917)	56,000	
Ending Cash	179,048	201,965	

BUDGET SUMMARY SPECIAL TAX FUND 734

<u>Revenues</u>	FY 2024-25		2023-24	
	Final Budget	Preliminary Budget	Amended Budget	Through {date}
4150 Special Tax 2012	-	1,091,442	0	0%
4820 Interest	-	160	0	0%
Revenue Total	-	1,091,602	0	0%
<u>Expenses</u>				
7631 Special District Fees	-	8,730	0	0%
Expense Total	-	8,730	0	0%
Fund 734 Over / <under>	-	1,082,871	0	95%
Beginning Cash	0	0		
Fund 734 Over / <under>	0	1,082,871		
Transfer Out	0	(1,075,000)		
Ending Cash	0	7,871		

BUDGET SUMMARY CAPITAL EXPENDITURE FUND 758

<u>Revenues</u>	FY 2024-25	2023-24	
	<u>Preliminary Budget</u>	<u>Amended Budget</u>	<u>Through {date}</u>
4820 Interest	6,542	0	0%
4830 Equipment Rental		0	
4850 Sale of Surplus Property	200,000	0	0%
Revenue Total	206,542	0	0%
<u>Expenses</u>			
6911 Station	215,000	0	0%
6921 Equipment	65,000	0	0%
6931 Vehicles	337,864	0	0%
7561 Consultants	5,000	0	0%
Expense Total	622,864	0	0%
Fund 758 Over / <under>	(416,321)	0	
Beginning Cash	598,113	661,288	
Transfer in from 722	200,000	325,000	
Fund 758 Over / <under>	(416,321)	0	
Ending Cash	381,792	986,288	

Detail

Acct

6911 Station	
Station 89 Base Radio	-
88 Interior Remodel	
89 Interior Remodel	
86 Interior Remodel	
6921 Apparatus & Equipment	
AED Replacements - 6	-
E88 Payments (Aug & Feb)	
WT 84 Payments (Sep)	
Teal Golden Eagle UAV	
R84 Payments	
New E84	
Jaws, Full Set E-Tools	
6931 Vehicles	-
Staff Vehicle	
7561 Consultants	
Water Tender	-
Explorers	
Stations	

BUDGET SUMMARY - ALL FUND SUMMARY **FISCAL YEAR 2024/2025**

	722 Operating	723 Contingency	733 AB1600	734 Spec Tax	758 Capital	Total
Beginning Balance	2,289,136	1,113,736	201,965	-	661,288	4,266,125
Receipts	7,263,548		137,500	1,091,602	206,542	8,699,192
Special Tax	1,075,000			(1,075,000)		-
Expenditures	(8,657,095)		(160,417)	(8,730)	(622,864)	(9,449,106)
Change for Fiscal Year	(318,547)	-	(22,917)	7,871	(416,321)	(749,914)
Other Income & Expense	-					-
Transfers						
Contingency	-				-	-
Equipment Fund	(175,000)				175,000	-
Ending Balance	1,795,589	1,113,736	179,048	7,871	419,967	3,516,211









R24-17 Preliminary Budget Approved Compressed

Final Audit Report

2024-06-21

Created:	2024-06-21
By:	Tricia Bush (triciabush@nccfire.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAiZ9RAUiER0LsFtjHsvBFcmr6uFyjkeRj

"R24-17 Preliminary Budget Approved Compressed" History

-  Document created by Tricia Bush (triciabush@nccfire.com)
2024-06-21 - 4:28:20 PM GMT
-  Document emailed to Tricia Bush (triciabush@nccfire.com) for signature
2024-06-21 - 4:28:31 PM GMT
-  Email viewed by Tricia Bush (triciabush@nccfire.com)
2024-06-21 - 4:37:03 PM GMT
-  Document e-signed by Tricia Bush (triciabush@nccfire.com)
Signature Date: 2024-06-21 - 4:37:11 PM GMT - Time Source: server
-  Document emailed to Keith Grueneberg (keithgrueneberg@nccfire.com) for signature
2024-06-21 - 4:37:14 PM GMT
-  Email viewed by Keith Grueneberg (keithgrueneberg@nccfire.com)
2024-06-21 - 6:50:20 PM GMT
-  Document e-signed by Keith Grueneberg (keithgrueneberg@nccfire.com)
Signature Date: 2024-06-21 - 6:50:44 PM GMT - Time Source: server
-  Agreement completed.
2024-06-21 - 6:50:44 PM GMT