

Nevada County Consolidated Fire District

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

Jason Robitaille, 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 AGENDA

THURSDAY, JUNE 20, 2024– 7:00 PM

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT, 11329 MCCOURTNEY ROAD, GRASS VALLEY, CA 95949
& 15 GEYSER STREET, ENNIS, MT 59729

& REMOTELY VIA ZOOM

PHONE: 1-669-900-6833

WEBINAR ID: [June 20, 2024 Meeting Zoom Link](#)

PASSCODE: 06202024

◆————◆
Tricia Bush, Board Secretary
(530) 265-4431
triciabush@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 to 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 the 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 16, 2024
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
REORGANIZATION: Grueneberg, Dorland, Carrington
PUBLIC INFORMATION OFFICE: Nelson, Bush

LOCAL AGENCY ASSIGNMENTS

NEVADA COUNTY FIRE AGENCY (JPA): Garrett, Robitaille

NEW BUSINESS

3. Discussion and Possible Action, Resolution R24-10, Transfer of \$50,000.00 from Fund 722 to Capital Reserve Fund 758 for Equipment and Vehicles. **Admin. Svcs. Long**
4. Discussion and Possible Action, Resolution R24-11, Transfer of \$125,000.00 for Fire Reimbursement Funds from Operating Fund 722 to Capital Reserve Fund 758 for Engine 84 Replacement. **Admin. Svcs. Long**
5. Discussion and Possible Action, Resolution R24-12, Transfer of \$125,000.00 from Operating Fund 722 to Capital Reserve Fund 758. **Admin. Svcs. Long**
6. Discussion and Possible Action, Resolution R24-13, Authorizing the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services within the Boundaries of Nevada County Consolidated Fire District & Requesting the County to Levy & Collect District-Wide the Special Tax for Fire Suppression, Protection & Emergency Medical Response Services for FY 2024/2025 Tax Rolls. **Chief Robitaille/ Admin. Svcs. Long**
7. Discussion and Possible Action, Resolution R24-14, 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 2024/2025. **Chief Robitaille/ Admin. Svcs. Long**

8. Discussion and Possible Action, Resolution R24-15, Authorizing Personnel Resolution for Fiscal Year 2024/2025. **Chief Robitaille**
9. Discussion and Possible Action, Resolution R24-16, Establishing the Appropriations Limit for Fiscal Year 2024/2025. **Admin. Svcs. Long**
10. Discussion and Possible Action, Resolution R24-17, Adopting the Preliminary Budget for Fiscal Year 2024/2025. **Chief Robitaille/ Admin. Svcs. Long**
11. Discussion and Possible Action, Resolution R24-18, Initiating Application by the Nevada County Consolidated Fire District Requesting LAFCo to Pursue Proceedings for the Annexation and Dissolution of the Nevada County Consolidated Fire Protection District and the Rough and Ready Fire Protection District with the Penn Valley Fire Protection District. **Chief Robitaille**
12. Discussion and Possible Action, Approve Letter to Open Tax Allocations and Proposed Communication. **Chief Robitaille**
13. Correspondence.
 - A. Thank you card from the Greenhorn Firewise Community. **President Grueneberg**
 - B. Letter from OES Congratulating NCCFD on Obtaining Typing as a Type 3 Swift Water/Flood Search & Rescue Team. **President Grueneberg**

CHIEFS MONTHLY REPORT

***BOARD DISCUSSION**

CLOSED SESSION

Public Comment on Closed Session Items:

Per CA Government Code 54954.3

While members of the public are not allowed in Closed Sessions, they do have a right to comment on the Closed Session item before the Board goes into Closed Session. And, if the Board will be taking action on the item out of Closed Session, then the public also has a right to comment during consideration of the action to be taken. Any member of the public who wishes to comment may do so after receiving recognition from the Chairman.

14. Conference with Labor Negotiators

Pursuant to CA Government Code Section 54957.6

Employee Organizations and Unrepresented Employees:

Agency Representatives: Chief Robitaille, Director Carrington, Director Dorland & Director Garrett

- Local Firefighters Union 3800 representing the Non-Management Safety Employees

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 triciabush@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.

DRAFT
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BOARD OF DIRECTORS MINUTES May 16, 2024

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

NCCFD DIRECTORS

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

STAFF:

Present: Fire Chief Robitaille, Fire Marshal Mason, Division Chief Sullivan, Fleet & Facilities Supervisor Greene, Administrative Services Long, Part-Time Finance Manager Van Groningen and PVFD Board President Stephenson.

STANDING ORDERS:

President Grueneberg called the meeting to order at 7:00 pm and took roll call, noting that all Directors but Director Nelson, Director Garrett and Director Dorland present. President Grueneberg led in the pledge of allegiance.

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

Per CA Government Code 54954.3

No comment.

CONSENT CALENDAR

1. Acceptance of Minutes – April 18, 2024
2. Fund Balances, Check History Report and Credit Card History Report

Administrative Services Long advised the fund balance report was updated and specified the different accounts NCCFD has and what they are used for. Director Slade-Troutman motioned to accept the consent calendar as presented. Director Hall seconded. **MOTION** passed unanimously with all Directors present. Directors Dorland, Nelson and Garrett were absent.

COMMITTEE REPORTS

STANDING COMMITTEES

FINANCE/BUDGET: Hall, Slade-Troutman

PERSONNEL: Carrington, Garrett, Nelson

AD HOC COMMITTEES

BOARD POLICY AND PROCEDURES: Grueneberg

REORGANIZATION: Carrington, Dorland, Grueneberg

PUBLIC INFORMATION OFFICE: Nelson, Bush

LOCAL AGENCY ASSIGNMENTS

NEVADA COUNTY FIRE AGENCY (JPA): Garrett, Robitaille

Finance – No report.

Personnel – No report.

Board Policy & Procedures – No report.

Reorganization – Updated in Item #3

PIO Committee - No report.

JPA - No report.

NEW BUSINESS

3. Discussion regarding update on Municipal Service Review and Sphere of Influence Project.

Fire Chief Robitaille provided an update, advising the (MSR) was originally slated to be completed in September, with an updated deadline for April. The technical draft of the MSR has been further delayed with an updated deadline of July. Chief Robitaille advised this was not acceptable and reached out to AP Triton to get a synopsis letter with their findings while the technical draft is being written. The attached letter, written by Don Jarvis at AP Triton, was given to SR Jones at LAFCo to help focus the discussion on the reorganization and highlights their findings. The Chief also provided an update to Ophir Hill Fire, who contacted the Chief and was interested in possibly consolidating in the future, with a deadline of May 30, 2024 for their Board to decide next steps.

4. Discussion and Possible Action, Resolution R24-08, Special Tax Fund 734 Transfer to Operating Fund 722.

Administrative Services Long reported this is a transfer resolution we do several times a year when 2012 Special Tax Funds are received and then transferred to our Operating Fund. Director Carrington motioned to adopt Resolution R24-08, Special Tax Fund 734 Transfer to Operating Fund 722 in the amount of \$445,000.00. Director Hall seconded. **MOTION** passed unanimously following a roll call vote, with Director Nelson, Director Dorland and Director Garrett absent.

5. Discussion and Possible Action, Resolution R24-09, Resolution Calling for a General District Election.

President Grueneberg advised this is a resolution calling for a district election. The Board has four (4) 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 statement. After a brief discussion, Director Carrington motioned to adopt Resolution R24-09, Resolution Calling for a 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 Nelson, Director Dorland and Director Garrett absent.

CHIEF'S MONTHLY REPORT

The Chief presented the monthly report highlighting the different meetings he and Division Chief Sullivan attended. The Chief provided a summary for April indicating there were 254 incidents, 8:21 average response time to scene with 57% of the calls being EMS related and 43% being fire/other calls.

Fire Marshal Mason presented his Prevention Report for March and advised 13 plan reviews were completed. He completed 13 general (operational permits), 3 cannabis inspections, 1 underground water supply and 5 education property walks. Station 88 attended the Forest Springs MHP Fire Preparedness event and fire extinguisher training to 50 people. Captain Tellam completed his Basic Air Operations course for his Strike Team Leader Task Book. Fire Marshal Mason attended the NCC Admin Management Meeting and met with the Planning Department to discuss business operations within the scope of county codes and ordinances. He met with property owners in La Barr Pines and Sweethaven subdivisions to discuss evacuation routes as well as a property owner in Alta Sierra to discuss a driveway turn around. He attended the Fire Safe Council Board of Directors Meeting and attended the Sacramento-Sierra Arson Task Force Meeting with Captain Tellam.

Fleet and Facilities Supervisor Greene advised the sale of the yellow water tender to Rattan Fire Department is almost finalized; they are just waiting on payment.

***BOARD DISCUSSION**

No discussion.

CLOSED SESSION

No public comment was made for closed session. The board entered closed session at 7:36 pm.

6. Conference with Labor Negotiators

The Board advised how to proceed.

The Board reported out of closed session at 8:25 pm.

ADJOURNMENT

President Grueneberg adjourned the meeting at 8:26 pm.

Attest:

Approved by:

Tricia Bush
Board Secretary

Keith Grueneberg
President of the Board

DRAFT



NCCFD FUND REPORTS

Fund Description:

722 Operating Fund- Everyday budgeted expenses. This fund is used to track normal operating revenues and expenses.

723 Contingency Fund- Contingency funds. The current board resolution is to have a minimum of 10% of revenue at time of final budget be the minimum balance in this account.

733 Mitigation Fund- Fees that are collected for new construction that impacts the district. There are different rates for residential, commercial, industrial, and agriculture buildings. The revenue from this fund can only be utilized for new or enhanced services. This serves as a one-time enhancement, not to continue services.

734 Special Tax of 2012- Fund used to collect revenues received from the 2012 Parcel Tax. These funds are transferred to Fund 722 to help cover operating expenses.

758 Capital Expenses- This fund is for capital purchases, whether for facilities, apparatus, utilities, or SCBAs. It is funded by the sale of equipment and transfers from Fund 722, based on resolutions from the board and strike team revenue.

**Nevada County Consolidated Fire District
Fund Recap & Cash Balances
May 2024**

	Fund					Total
	722 Operating	723 Contingency	733 AB1600	734 Special Tax	758 Capital	
Beginning Cash ¹	3,264,672	1,113,736	241,911	454,845	410,151	5,485,315
Revenues	528,869		9,115	-	-	537,984
Expenditures	(763,780)		-	-	(12,681)	(776,461)
Other Inc/Expense	9,293			(445,000)	(10,078)	(445,785)
Other Activity ²	82		654			736
Ending Cash ¹	3,039,136	1,113,736	251,680	9,845	387,392	4,801,789

¹ Includes Well Fargo

² Reconciling items, prior period adjustments

**Nevada County Consolidated Fire District
Operating Fund 722
May 2024**

	<u>May 24</u>	<u>Jul '23 - May 24</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4000 · Taxes & Assessments				
4010 · Current Secured		3,645,580	3,808,156	96%
4020 · Current Unsecured	299	67,145	66,644	101%
4030 · Prior Unsecured	127	1,461	1,244	117%
4040 · Supplemental Secured	5,263	88,002	104,000	85%
4050 · Supplemental Unsecured	456	3,192	4,800	67%
4060 · Supplemental Prior Unsecured	166	438	307	143%
4110 · Benefit Assessment		2,171,189	2,281,680	95%
4120 · Benefit Assessment Pr Yr		42		
4150 · Special Tax of 2012		1,077	1,040,653	0%
4151 · Special Tax 2012 (transfer in)	445,000	1,055,414		
4230 · State Homeowners		20,566	24,888	83%
4240 · State Public Safety Prop 172	68,330	414,902	517,390	80%
4290 · Other		175		
Total 4000 · Taxes & Assessments	519,641	7,469,183	7,849,762	95%
4500 · Reimbursements				
4510 · Strike Team	1,778	387,094	75,000	189%
4522 · Strike Team Cost Offset		(245,491)		
4540 · Vehicle Repair	2,090	2,610	1,000	261%
4550 · Cost Recovery	2,185	21,321	23,000	93%
4690 · Other Reimbursements	30	13,510	15,000	90%
Total 4500 · Reimbursements	6,083	179,044	114,000	157%
4800 · Other Revenue				
4810 · Inspections & Permits	788	11,844	11,500	103%
4812 · Plan Reviews	1,763	10,416	12,000	87%
4820 · Interest & Finance Charges	44	50,390	55,000	92%
4830 · Rentals	550	5,290	4,440	119%
4840 · Other Current Services		3,235	4,000	81%
Total 4800 · Other Revenue	3,145	81,175	86,940	93%
Total Revenues	528,869	7,729,402	8,050,702	96%

**Nevada County Consolidated Fire District
Operating Fund 722
May 2024**

Expense	May 24	Jul '23 - May 24	Budget	% of Budget
5000 · Wages & Benefits				
5100 · Wages				
5111 · Chief / Div. Chief (2)	40,203	314,841	342,058	92%
5113 · Battalion Chief (3)	43,036	368,657	384,926	96%
5114 · Fire Marshal / FPO II (2)	30,491	236,693	261,749	90%
5121 · Captains (9)	113,182	876,780	953,162	92%
5122 · Lieutenants (6)	24,119	253,093	515,316	49%
5123 · Firefighter (15)	95,135	742,847	1,002,588	74%
5131 · Supplemental / Seasonal FF	13,923	138,864	166,421	83%
5132 · PCF / Reserve FF		3,178	5,500	58%
5141 · Clerical (2.5)	25,577	201,476	203,743	99%
5145 · Fire Mechanic (2)	19,183	143,157	169,989	84%
5151 · Overtime	75,159	662,722	807,039	82%
5153 · Additional Overtime Staffing	145	4,776	20,000	24%
5159 · St. 59 Staffing (Wages)	2,290	(39,626)		
5161 · Strike Team		151,762		
5165 · Strike Team Backfill	216	46,407		
5167 · Strike Team Revenue Offset		(241,982)		
5171 · Holiday Stipend		93,494	97,883	96%
5173 · Vacation / CTO Buy Back		64,867	80,000	81%
5185 · Directors	375	3,375	4,500	75%
Total 5100 · Wages	483,034	4,025,381	5,014,874	80%
5500 · Payroll Taxes				
5511 · Medicare Employer Tax	6,100	55,895	72,411	77%
5512 · Soc Security Employer Tax	156	1,506	1,650	91%
5521 · SUI Employer Tax	82	6,543	5,819	112%
5526 · Strike Team Revenue Offset		(3,509)		
5559 · St. 59 Payroll Taxes (Taxes)	(36)	(303)		
Total 5500 · Payroll Taxes	6,302	60,132	79,880	75%
5700 · Benefits				
5711 · Pension	78,844	1,160,995	1,145,801	101%
5731 · Health Insurance	50,419	642,077	922,464	70%
5735 · Life Insurance	709	12,120	14,400	84%
5751 · Workers Comp Insurance		293,858	362,585	81%
5759 · St. 59 Benefits	(5,507)	(46,612)		
Total 5700 · Benefits	124,465	2,062,438	2,445,250	84%
Total 5000 · Wages & Benefits	613,801	6,147,951	7,540,004	82%

Nevada County Consolidated Fire District Operating Fund 722

May 2024

	May 24	Jul '23 - May 24	Budget	% of Budget
6000 · Personnel Related				
6010 · Clothing / PPE				
6011 · Uniforms	869	13,444	31,787	42%
6021 · Personal Protective Equip	1,794	53,764	55,000	98%
6031 · Safety & PPE (per MOU)	829	33,156	33,990	98%
Total 6010 · Clothing / PPE	3,492	100,364	120,777	83%
6100 · Food / Meals				
6111 · Meals - Administration	167	1,988	3,250	61%
6113 · Meals - Fire	70	162	1,500	11%
Total 6100 · Food / Meals	237	2,150	4,750	45%
6200 · Training / Fitness				
6211 · Wellness Program		31,170	33,900	92%
6213 · Fitness Program	11	3,036	6,100	50%
6221 · Tuition - Safety Personnel	(820)	31,002	31,250	99%
6232 · Training Travel & Meals		14,536	12,000	121%
6241 · Training Materials		1,696	1,500	113%
6246 · Public Safety Training Center			1,550	
6261 · Licenses & Certificates	86	1,343	2,500	54%
6271 · Training - Administration	558	2,993	4,000	75%
Total 6200 · Training / Fitness	(165)	85,776	92,800	92%
Total 6000 · Personnel Related	3,564	188,290	218,327	86%
6500 · Facility & Equipment Related				
6510 · Communications				
6511 · Telephones	1,876	19,765	18,970	104%
6521 · Mobile Phones	828	8,902	10,000	89%
Total 6510 · Communications	2,704	28,667	28,970	99%
6550 · Station				
6551 · Supplies & Services - Stations	1,317	17,370	20,000	87%
Total 6550 · Station	1,317	17,370	20,000	87%
6610 · Insurance				
6611 · Liability & Umbrella	37,412	118,275	119,850	99%
Total 6610 · Insurance	37,412	118,275	119,850	99%
6650 · Maintenance				
6681 · Facility Maint & Improvements	12,429	89,358	158,600	56%
Total 6650 · Maintenance	12,429	89,358	158,600	56%
6700 · Medical Supplies				
6716 · EMS Supplies	1,447	14,405	15,500	93%
Total 6700 · Medical Supplies	1,447	14,405	15,500	93%
6750 · Apparatus Equipment				
6751 · Hose	357	15,630	28,600	55%
6756 · Ladders			1,800	
6761 · Suppression Equip/Small Tools	808	5,532	9,300	59%
6766 · Power Tools & Equipment	403	4,021	12,700	32%
6771 · Pump Testing	251	263	5,460	5%

**Nevada County Consolidated Fire District
Operating Fund 722
May 2024**

	May 24	Jul '23 - May 24	Budget	% of Budget
6776 · Mobile Communications	313	11,923	13,354	89%
6781 · Technical Rescue Equip	3,669	12,890	13,300	97%
6782 · Swift Water Rescue		3,046	5,410	56%
6783 · Urban Search and Rescue	98	3,109	5,000	62%
6786 · SCBA Repair & Mainteneace		9,249	10,610	87%
6796 · Drone		211	2,340	9%
6798 · Utility Terrain Vehicle		6,016	7,200	84%
Total 6750 · Apparatus Equipment	5,899	71,890	115,074	62%
6800 · Utilities				
6811 · Alarm		1,320	1,630	81%
6821 · Electricity / Gas	5,228	59,256	75,313	79%
6831 · Propane	22	8,101	12,000	68%
6841 · Trash	306	4,063	4,200	97%
6851 · Water / Sewer	492	7,819	14,326	55%
Total 6800 · Utilities	6,048	80,559	107,469	75%
6900 · Capital Expenditures				
6941 · Admin Office Equipm & Computers		6,325	6,500	97%
Total 6900 · Capital Expenditures		6,325	6,500	97%
Total 6500 · Facility & Equipment Related	67,256	426,849	571,963	75%
7000 · Vehicle Related				
7001 · Insurance	13,299	27,888	24,630	113%
7010 · Maintenance				
7011 · Accessories	(166)	10,889	114,560	
7016 · Batteries		1,255		
7021 · Body	21	12,527		
7026 · Brakes	13	3,310		
7031 · Drive Train	(1,919)	13,376		
7036 · Pumps	384	1,003		
7041 · Tires		28,286		
7046 · Tools & Shop Related	295	10,208		
7048 · All Categories for Budget				
7049 · Outside Agency Vehicle Maint	(9,527)	(185)		
Total 7010 · Maintenance	(10,899)	80,669	114,560	70%
7050 · Fuel				
7051 · Fuel	5,184	77,327	94,849	82%
Total 7050 · Fuel	5,184	77,327	94,849	82%
Total 7000 · Vehicle Related	7,584	185,884	234,039	79%
7500 · General & Admin Related				
7501 · Office Expense				
7502 · Administration	576	5,444	7,750	70%
7506 · Board		421	1,000	42%
7508 · Computer & Software Expense	9,700	81,297	90,707	90%
7509 · Copier Expense		482	1,500	32%
7511 · Memberships	(21)	15,463	16,155	96%

Nevada County Consolidated Fire District Operating Fund 722

May 2024

	May 24	Jul '23 - May 24	Budget	% of Budget
7516 · Mileage Reimbursements		18	100	18%
7521 · Postage & Delivery	224	897	1,000	90%
7501 · Office Expense - Other		1		
Total 7501 · Office Expense	10,479	104,023	118,212	88%
7550 · Professional Services				
7551 · Accounting		18,515	19,100	97%
7556 · Computer & IT Support	544	11,564	17,120	68%
7561 · Consultants	2,075	25,025	30,500	82%
7563 · Hiring Expense	(452)	7,044	11,945	59%
7566 · Legal Expense	2,255	34,813	50,000	70%
7571 · Medical Director		6,600	6,600	100%
7572 · Independent Medical Examiner	11,813	11,813	30,000	39%
7576 · Other		250	250	100%
Total 7550 · Professional Services	16,235	115,624	165,515	70%
7590 · Publications				
7591 · Legal Notices		94	300	31%
7596 · Marketing / Advertising			200	0%
Total 7590 · Publications		94	500	19%
7600 · Special District				
7621 · LAFCo		7,901	7,901	100%
7631 · Nevada County Fees		78,862	85,145	93%
Total 7600 · Special District		86,763	93,046	93%
7650 · Prevention				
7651 · Code Purchases		2,510	2,500	100%
7653 · Investigation Supplies	3,672	7,148	4,300	166%
7657 · Inspection Supplies			1,500	0%
7661 · Prof Svcs / Plan Checks		380	1,000	38%
7663 · Public Education Supplies	146	9,266	9,120	102%
7665 · Subscriptions / Memberships	200	881	1,500	59%
7667 · Training	345	5,708	7,500	76%
7669 · Other Prevention / Law Enforce		8,936	10,000	89%
Total 7650 · Prevention	4,363	34,829	37,420	93%
7800 · JPA				
7831 · Dispatch Charges	40,498	167,168	185,000	90%
7841 · Dues / Administration		14,375	14,375	100%
Total 7800 · JPA	40,498	181,543	199,375	91%
Total 7500 · General & Admin Related	71,575	522,876	614,068	85%
8500 · Strike Team Non Labor Expenses		9,253	14,055	66%
Total Expense	763,780	7,481,103	9,192,456	81%
Fund Over/<Under>	(234,911)	248,299	(1,141,754)	(22%)
Other Income				
8800 · Transfers In				
8823 · Transfer from 723		30,000		
8858 · Transfer From 758	9,293	9,293		

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

May 2024

	<u>May 24</u>	<u>Jul '23 - May 24</u>	<u>Budget</u>	<u>% of Budget</u>
Total 8800 · Transfers In	9,293	39,293		
9001 · Grant Revenue				
9001.10 · AAPA OVSF2- St.82 Trailhead		58,125		
9001.11 · VFA 7GF23316 (FY23-24)		9,039		
Total 9001 · Grant Revenue		67,164		
Total Other Income	9,293	106,457		
Other Expense				
8700 · Transfers Out				
8758 · Transfer to 758		58,125		
Total 8700 · Transfers Out		58,125		
9101 · Grant Expense				
9101.09 · CA Fire Foundation Comm Veg Red		1,233		
9101.10 · AAPA OVSF2- St.82 Trailhead		9,293		
9101.11 · VFA 7GF23316		9,039		
Total 9101 · Grant Expense		19,565		
Total Other Expense		77,690		
Net Other	9,293	28,767		
Net Fund Activity	<u>(225,618)</u>	<u>277,066</u>	<u>(1,141,754)</u>	

**Nevada County Consolidated Fire District
AB 1600 Mitigation Fund 733
May 2024**

	<u>May 24</u>	<u>Jul '23 - May 24</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4000 · Taxes & Assessments				
4160 · AB 1600 Mitigation Fees	9,115	101,591	100,000	102%
Total 4000 · Taxes & Assessments	9,115	101,591	100,000	102%
4800 · Other Revenue				
4820 · Interest & Finance Charges		4,358	4,000	109%
Total 4800 · Other Revenue		4,358	4,000	109%
Total Revenues	9,115	105,949	104,000	102%
Expense				
6500 · Facility & Equipment Related				
6900 · Capital Expenditures				
6911 · Stations			25,000	
Total 6900 · Capital Expenditures			25,000	
Total 6500 · Facility & Equipment Related			25,000	
7500 · General & Admin Related				
7550 · Professional Services				
7561 · Consultants		19,230	23,000	84%
Total 7550 · Professional Services		19,230	23,000	84%
Total 7500 · General & Admin Related		19,230	23,000	84%
Total Expense		19,230	48,000	40%
Fund Over/Under>	9,115	86,719	56,000	
Net Fund Activity	9,115	86,719	56,000	

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

May 2024

	<u>May 24</u>	<u>Jul '23 - May 24</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4000 · Taxes & Assessments				
4150 · Special Tax of 2012		1,002,957	1,059,652	95%
Total 4000 · Taxes & Assessments		1,002,957	1,059,652	95%
4800 · Other Revenue				
4820 · Interest & Finance Charges		3,575	1,500	238%
Total 4800 · Other Revenue		3,575	1,500	238%
Total Revenues		1,006,532	1,061,152	95%
Expense				
7500 · General & Admin Related				
7600 · Special District				
7631 · Nevada County Fees		8,187	10,597	77%
Total 7600 · Special District		8,187	10,597	77%
Total 7500 · General & Admin Related		8,187	10,597	77%
Total Expense		8,187	10,597	77%
Fund Over/<Under>		998,345	1,050,555	
Other Expense				
8700 · Transfers Out				
8722 · Transfer to 722	445,000	1,055,584		
Total 8700 · Transfers Out	445,000	1,055,584		
Total Other Expense	445,000	1,055,584		
Net Other	(445,000)	(1,055,584)		
Net Fund Activity	<u>(445,000)</u>	<u>(57,239)</u>	<u>1,050,555</u>	

Nevada County Consolidated Fire District
Capital Fund 758
May 2024

	<u>May 24</u>	<u>Jul '23 - May 24</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues				
4800 · Other Revenue				
4820 · Interest & Finance Charges		11,237	11,000	102%
4850 · Sale Surplus Equipment		38,000	273,000	14%
Total 4800 · Other Revenue		49,237	284,000	17%
Total Revenues		49,237	284,000	17%
Expense				
6500 · Facility & Equipment Related				
6650 · Maintenance				
6681 · Facility Maint & Improvements		31,083	175,000	18%
Total 6650 · Maintenance		31,083	175,000	18%
6900 · Capital Expenditures				
6911 · Stations	12,665	12,665	48,000	26%
6921 · Apparatus & Equipment	16	246,889	352,675	70%
6931 · Vehicles		79,999	80,000	100%
Total 6900 · Capital Expenditures	12,681	339,553	480,675	71%
Total 6500 · Facility & Equipment Related	12,681	370,636	655,675	57%
7500 · General & Admin Related				
7550 · Professional Services				
7561 · Consultants			16,500	
Total 7550 · Professional Services			16,500	
Total 7500 · General & Admin Related			16,500	
Total Expense	12,681	370,636	672,175	55%
Fund Over/Under	(12,681)	(321,399)	(388,175)	83%
Other Income				
8800 · Transfers In				
8822 · Transfer from 722	(9,293)	48,833		
Total 8800 · Transfers In	(9,293)	48,833		
Total Other Income	(9,293)	48,833		
Other Expense				
9101 · Grant Expense				
9101.10 · AAPA OVSF2- St.82 Trailhead	785	1,327		
Total 9101 · Grant Expense	785	1,327		
Total Other Expense	785	1,327		
Net Other	(10,078)	47,506		
Net Fund Activity	(22,759)	(273,893)	(388,175)	

**Nevada County Consolidated Fire District
Check History Report
May 2024**

Date	Num	Name	Account	Paid Amount
05/02/2024	270425	HSA BANK, DIV. OF WEBSTER BANK	2276 · HSA Payable	\$ 25.00
05/02/2024	270426	CalPERS 457 Plan (Def. Comp)	2266 · Deferred Compensation Payable	\$ 2,118.02
05/02/2024	V987875	NCCFD - EFTPS (Fed & State Taxes)	2201 · Federal Income Tax Payable	\$ 15,743.60
			2202 · FICA Payable (Medicare & SS)	\$ 4,407.04
			2211 · State Income Tax Payable	\$ 6,604.59
			2213 · SUI Payable	\$ 21.68
05/02/2024	V987886	NEVADA COUNTY PROF FF ASSN	2251 · NCCFA Dues	\$ 1,590.00
05/02/2024	V987892	NATIONWIDE RETIREMENT SOLUTION	2266 · Deferred Compensation Payable	\$ 7,585.33
05/02/2024	913422	CalPERS (Retirement)	5711 · Benefits: Pension	\$ 26,496.17
			2261 · CalPERS: Payable	\$ 15,205.91
05/02/2024	270523	AFLAC	2271 · AFLAC Payable	\$ 729.98
05/02/2024	270443	BLUE SHIELD OF CALIFORNIA	5731 · Health Insurance	\$ 36,223.53
05/02/2024	V987907	Fire Risk Management Services	5735 · Life Insurance	\$ 1,467.00
05/02/2024	V987920	KAISER FOUNDATION HEALTH PLAN	5731 · Health Insurance	\$ 18,481.82
05/02/2024	V987867	SPECIAL DIST RISK MGMT AUTH.	5731 · Health Insurance	\$ 4,746.01
05/02/2024	270500	STANDARD INSURANCE COMPANY	2273 · LTD (Safety) Payable	\$ 1,015.00
05/03/2024	GJE804	Net Pay Pay Period Ending 4/27/24	1002 · NC Operating 722	\$ 115,263.30
05/06/2024	270594	AUBURN FORD	7049 · Vehicle Mtc.: Outside Agency Repair	\$ 231.93
05/06/2024	270572	B&C ACE HOME & GARDEN CENTER	6766 · Power Tools	\$ 225.66
05/06/2024	V988509	BURTON'S FIRE APPARATUS	7049 · Vehicle Mtc.: Outside Agency Repair	\$ 1,057.94
05/06/2024	V988521	CORE PSYCHOLOGICAL CORP	7563 · Office Exp.: Hiring Expense	\$ 500.00
05/06/2024	270600	CRAIG JOHNSON PLUMBING	6681 · Facility Mtc & Improvements	\$ 225.00
05/06/2024	V988495	HILLS FLAT LUMBER COMPANY	6783 · Urban Search & Rescue	\$ 97.50
05/06/2024	V988519	IMMIX TECHNOLOGY INC	7508 · Computer & Software Exp.	\$ 893.58
05/06/2024	V988529	Jorgensen Company (Solon)	6761 · Small Tools- Suppression Equip.	\$ 402.16
05/06/2024	V988494	LONG, NICOLE	6271 · Training- Administration	\$ 557.97
05/06/2024	V988497	MISSION LINEN SUPPLY, INC.	6551 · Station Supplies	\$ 75.00
05/06/2024	270577	NETWORK DESIGN ASSOCIATES	7508 · Computer & Software Exp.	\$ 222.00
05/06/2024	270583	SPD SAW SHOP	6766 · Power Tools	\$ 57.75
05/06/2024	V988504	WALKER'S OFFICE SUPPLY	7502 · Office Expense- Administration	\$ 29.41
05/06/2024	270571	B&C ACE HOME & GARDEN CENTER	6776 · Mobile Communications	\$ 10.41
05/06/2024	270573	B&C ACE HOME & GARDEN CENTER	6681 · Facility Mtc & Improvements	\$ 169.19
05/13/2024	270724	ATWOOD INSURANCE AGENCY	7001 · Vehicle Related: Insurance	\$ 13,299.00
			6611 · Insurance: Liability & Umbrella	\$ 37,412.01
05/13/2024	270725	CAL DEPT FORESTRY (ACCTG OFF)	7831 · JPA:7831- Dispatch Charges	\$ 40,497.72
05/13/2024	270723	Little Beaver Stump Grinding	6681 · Facility Mtc & Improvements	\$ 550.00
05/13/2024	V988769	Arizona PPE Recon, Inc.	6021 · PPE	\$ 310.00
05/13/2024	270806	AUBURN FORD	7049 · Vehicle Mtc.: Outside Agency Repair	\$ 160.77
05/13/2024	V988702	Axon Enterprises, Inc.	7653 · Prevention: Fire Investigation Supplies	\$ 3,671.94
05/13/2024	270734	B&C ACE HOME & GARDEN CENTER	7663 · Prevention: Public Education Supplies	\$ 62.91
05/13/2024	V988719	BANNER COMMUNICATIONS	6776 · Mobile Communications	\$ 247.25
05/13/2024	V988703	BURTON'S FIRE APPARATUS	6771 · Pump Testing	\$ 251.23
05/13/2024	V988686	ECONOMY PEST CONTROL	6681 · Facility Mtc & Improvements	\$ 212.00
05/13/2024	270757	ENGINEERED FIRE SYSTEMS, INC.	7661 · Prevention: Professional Svcs/Plan Checks	\$ 125.00
05/13/2024	270819	GOLDEN STATE EMERGENCY VEHICLE	7036 · Vehicle Mtc: Pumps	\$ 383.81
05/13/2024	V988777	HUNT & SONS, INC.	7051 · Fuel	\$ 3,549.76
05/13/2024	V988736	Jorgensen Company (Solon)	6761 · Small Tools- Suppression Equip.	\$ 405.34
05/13/2024	V988715	Law Offices of William D. Ross	7566 · Office Expenses: Legal	\$ 203.12
05/13/2024	270766	LIFE ASSIST INC.	6716 · Medical Supplies- EMS	\$ 923.09
05/13/2024	V988692	MISSION LINEN SUPPLY, INC.	6551 · Station Supplies	\$ 56.70
05/13/2024	V988740	RENTAL GUYS	6681 · Facility Mtc & Improvements	\$ 348.26
05/13/2024	270798	RESCUE RESPONSE GEAR	6781 · Technical Rescue Equipment	\$ 1,857.19
05/13/2024	270846	RIEBES AUTO PARTS	6551 · Station Supplies	\$ 18.54
			6766 · Power Tools	\$ 80.97
			7011 · Vehicle Mtc: Accessories	\$ 25.45

**Nevada County Consolidated Fire District
Check History Report
May 2024**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
			7031 · Vehicle Mtc: Drive Train	\$ 318.71
			7046 · Vehicle Mtc.: Shop Tool	\$ 33.08
			7049 · Vehicle Mtc.: Outside Agency Repair	\$ 605.06
			7051 · Fuel	\$ 171.10
05/13/2024	V988722	ROBINSON ENTERPRISES, INC.	7051 · Fuel	\$ 1,462.81
05/13/2024	270785	SUBURBAN PROPANE	6831 · Utilities: Propane	\$ 21.78
05/13/2024	270736	B&C ACE HOME & GARDEN CENTER	6681 · Facility Mtc & Improvements	\$ 6.50
05/13/2024	270820	GOLDEN STATE EMERGENCY VEHICLE	7031 · Vehicle Mtc: Drive Train	\$ 2.24
05/13/2024	270735	B&C ACE HOME & GARDEN CENTER	6681 · Facility Mtc & Improvements	\$ 74.71
05/13/2024	270737	B&C ACE HOME & GARDEN CENTER	6551 · Station Supplies	\$ 36.86
05/13/2024	270743	B&C ACE HOME & GARDEN CENTER	6681 · Facility Mtc & Improvements	\$ 52.25
05/13/2024	270739	B&C ACE HOME & GARDEN CENTER	6716 · Medical Supplies- EMS	\$ 123.62
05/13/2024	270740	B&C ACE HOME & GARDEN CENTER	7663 · Prevention: Public Education Supplies	\$ 66.17
			6551 · Station Supplies	\$ 40.13
05/13/2024	270742	B&C ACE HOME & GARDEN CENTER	6681 · Facility Mtc & Improvements	\$ 813.74
05/13/2024	270741	B&C ACE HOME & GARDEN CENTER	6551 · Station Supplies	\$ 19.52
05/15/2024	270855	HSA BANK, DIV. OF WEBSTER BANK	2276 · HSA Payable	\$ 25.00
05/15/2024	270856	CalPERS 457 Plan (Def. Comp)	2266 · Deferred Comp. Payable	\$ 2,222.62
05/15/2024	V988795	NCCFD - EFTPS (Fed & State Taxes)	2201 · Federal Income Tax Payable	\$ 17,757.64
			2202 · FICA Payable (Medicare & SS)	\$ 4,656.24
			2211 · State Income Tax Payable	\$ 7,381.52
			2213 · SUI Payable	\$ 10.65
05/15/2024	V988808	NEVADA COUNTY PROF FF ASSN	2251 · NCCFA Dues	\$ 1,590.00
05/15/2024	V988815	NATIONWIDE RETIREMENT SOLUTION	2266 · Deferred Comp. Payable	\$ 7,113.63
05/15/2024	913460	CalPERS (Retirement)	5711 · Benefits: Pension	\$ 26,249.57
			2261 · CalPERS: Payable	\$ 15,117.23
05/17/2024	GJE806	Net Pay Pay Period Ending 5/11/24	1002 · NC Operating 722	\$ 120,699.77
05/20/2024	270972	AT&T CALNET 3	6511 · Telephones	\$ 512.64
05/20/2024	270971	CalCARD (US BANK)	2021 · US Bank Payable	\$ 16,439.24
05/20/2024	270970	NID	6851 · Utilities: Water/Sewer	\$ 55.58
05/20/2024	V988967	PURCHASE POWER	7521 · Office Expenses: Postage & Delivery	\$ 224.00
05/20/2024	270967	WASTE MANAGEMENT OF NEV. CO.	6841 · Utilities: Trash	\$ 212.60
05/20/2024	270969	NID	6851 · Utilities: Water/Sewer	\$ 31.23
05/20/2024	270968	WASTE MANAGEMENT OF NEV. CO.	6841 · Utilities: Trash	\$ 46.44
05/20/2024	V988964	A TO Z SUPPLY	6681 · Facility Mtc & Improvements	\$ 5.78
05/20/2024	271013	ADVANTAGE GEAR, INC.	6011 · Uniforms	\$ 324.81
05/20/2024	270988	B&C ACE HOME & GARDEN CENTER	6766 · Power Tools	\$ 39.04
05/20/2024	V988993	BEST BEST & KRIEGER	7566 · Office Expenses: Legal	\$ 2,052.00
05/20/2024	V988979	BURTON'S FIRE APPARATUS	6751 · Hose	\$ 357.26
05/20/2024	V988961	ECONOMY PEST CONTROL	6681 · Facility Mtc & Improvements	\$ 143.00
05/20/2024	271012	ESO	7508 · Computer & Software Exp.	\$ 296.00
05/20/2024	V989046	EXAMWORKS LLC	7572 · Independent Medical Examiner Expense	\$ 11,812.50
05/20/2024	V988965	HILLS FLAT LUMBER COMPANY	6681 · Facility Mtc & Improvements	\$ 139.74
05/20/2024	V988962	SMITH, JAMES	5731 · Benefits: Health Insurance	\$ 850.00
05/20/2024	271011	WITMER ASSOCIATES, INC. dba	6021 · PPE	\$ 200.98
05/20/2024	271014	ADVANTAGE GEAR, INC.	6011 · Uniforms	\$ 917.68
05/20/2024	270987	B&C ACE HOME & GARDEN CENTER	6551 · Station Supplies	\$ 38.16
05/28/2024	271221	AT&T CALNET 3	6511 · Telephones	\$ 29.49
05/28/2024	V989211	ACOSTA, HANNAH	6031 · Safety & PPE (MOU)	\$ 300.00
05/28/2024	271268	CRAIG JOHNSON PLUMBING	6681 · Facility Mtc & Improvements	\$ 9,500.00
05/28/2024	V989150	ECONOMY PEST CONTROL	6681 · Facility Mtc & Improvements	\$ 106.00
05/28/2024	271277	GOLDEN STATE EMERGENCY VEHICLE	7011 · Vehicle Mtc: Accessories	\$ 672.08
05/28/2024	V989183	IMMIX TECHNOLOGY INC	7508 · Computer & Software Exp.	\$ 893.58
05/28/2024	V989192	LEHR AUTO ELECTRIC	7011 · Vehicle Mtc: Accessories	\$ 133.75
			7049 · Vehicle Mtc.: Outside Agency Repair	\$ 133.75
05/28/2024	271272	MEM ELECTRICAL INC	6681 · Facility Mtc & Improvements	\$ 2,057.87

**Nevada County Consolidated Fire District
Check History Report
May 2024**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
05/28/2024	V989160	MISSION LINEN SUPPLY, INC.	6551 · Station Supplies	\$ 131.70
05/28/2024	271243	NETWORK DESIGN ASSOCIATES	7556 · Office Exp.:Computer&IT Support	\$ 543.75
05/28/2024	V989146	NEVADA CITY, CITY OF	6851 · Utilities: Water/Sewer	\$ 405.53
05/28/2024	V989210	Regional Government Services	7561 · Office Exp.: Consultants	\$ 2,075.00
05/28/2024	271258	RESCUE RESPONSE GEAR	6781 · Technical Rescue Equipment	\$ 395.51
05/28/2024	271267	SCOTT'S PPE RECON, INC.	6021 · PPE	\$ 1,272.11
05/28/2024	V989152	SMITH, JAMES	5731 · Benefits: Health Insurance	\$ 100.00
05/28/2024	V989188	VectorSolutions	7508 · Computer & Software Exp.	\$ 5,762.56
05/30/2024	271305	HSA BANK, DIV. OF WEBSTER BANK	2276 · HSA Payable	\$ 25.00
05/30/2024	271306	CalPERS 457 Plan (Def. Comp)	2266 · Deferred Comp. Payable	\$ 2,484.10
05/30/2024	V989244	NCCFD - EFTPS (Fed & State Taxes)	2201 · Federal Income Tax Payable	\$ 16,836.95
			2202 · FICA Payable (Medicare & SS)	\$ 4,587.64
			2211 · State Income Tax Payable	\$ 6,946.28
			2213 · SUI Payable	\$ 49.93
05/30/2024	V989252	NEVADA COUNTY PROF FF ASSN	2251 · NCCFA Dues	\$ 1,590.00
05/30/2024	V989257	NATIONWIDE RETIREMENT SOLUTION	2266 · Deferred Comp. Payable	\$ 7,016.74
05/30/2024	913498	CalPERS (Retirement)	5711 · Benefits: Pension	\$ 26,098.64
			2261 · CalPERS: Payable	\$ 15,056.19
05/31/2024	GJE809	Net Pay Pay Period Ending 5/25/24	1002 · NC Operating 722	\$ 15,056.19
Total 1002 · NC Operating 722:				\$ 728,762.71

1008-2 · Future Equipment Purchase

05/20/2024	270971	CalCARD (US BANK)	2021 · US Bank Payable	\$ 15.53
Fund 758-2 Total:				\$ 15.53

1008-3 · Facility

05/13/2024	270723	Little Beaver Stump Grinding	9101.10 · Grant Exp.: AAPA OVSF2- St.82	\$ 600.00
05/13/2024	270726	101 Building Supply, Inc.	6911 · Capital Expenditures: Stations (ST.89 Kitchen Remodel)	\$ 7,633.76
05/20/2024	270966	Lima Design & Build	6911 · Capital Expenditures: Stations (ST.89 Kitchen Remodel)	\$ 3,300.00
05/20/2024	270971	CalCARD (US BANK)	2021 · US Bank Payable	\$ 184.69
05/28/2024	271271	MEM ELECTRICAL INC	6911 · Capital Expenditures: Stations (ST.89 Kitchen Remodel)	\$ 1,731.00
Fund 758-3 Total:				\$ 13,449.45

Total 1008 · NC 758 Capital Expenditures: \$ 13,464.98

**Nevada County Consolidated Fire District
Credit Card History Report
May 2024**

Date	Num	Name	Account	Paid Amount
05/06/2024	BENTON	AMAZON MARKETPLACE	6781 · Technical Rescue Equipment	\$ 1,405.02
05/06/2024	COOMBE	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 161.72
05/06/2024	COOMBE	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 43.53
05/01/2024	FIN MGR	STREAMLINE	7508 · Computer & Software Expense	\$ 249.00
05/06/2024	FIN MGR	AT&T Long Distance	6511 · Telephones	\$ 41.41
05/09/2024	FIN MGR	Cloudflare	7508 · Computer & Software Expense	\$ 5.00
05/11/2024	FIN MGR	COMCAST	6511 · Telephones	\$ 529.77
05/13/2024	FIN MGR	AT&T (Carol Stream)	6511 · Telephones	\$ 48.63
05/15/2024	FIN MGR	PACIFIC GAS & ELECTRIC CO.	6821 · Electricity / Gas	\$ 5,228.29
05/17/2024	FIN MGR	COMCAST	6511 · Telephones	\$ 144.08
05/20/2024	FIN MGR	MICROSOFT OFFICE	7508 · Computer & Software Expense	\$ 1,315.00
05/24/2024	FIN MGR	OPTIMUM (SUDDENLINK)	6511 · Telephones	\$ 159.45
05/24/2024	FIN MGR	OPTIMUM (SUDDENLINK)	6511 · Telephones	\$ 150.92
05/25/2024	FIN MGR	COMCAST	6511 · Telephones	\$ 154.69
05/26/2024	FIN MGR	VERIZON WIRELESS	6521 · Mobile Phones	\$ 837.59
05/06/2024	GREENE	CORNWELL ANDERSON TOOL	7046 · Vehicle Mtc: Tools & Shop Related	\$ 118.47
05/06/2024	GREENE	MAC TOOLS	7046 · Vehicle Mtc: Tools & Shop Related	\$ 10.85
05/06/2024	GREENE	MAC TOOLS	7046 · Vehicle Mtc: Tools & Shop Related	\$ 33.39
05/06/2024	GREENE	DISH NETWORK	6511 · Telephones	\$ 104.82
05/06/2024	GREENE	DAVID CLARK COMPANY INC.	6776 · Mobile Communications	\$ 55.00
05/06/2024	GREENE	CORNWELL ANDERSON TOOL	7046 · Tools & Shop Related	\$ 55.70
05/06/2024	JACKSON	GRASS VALLEY SIGN CO	7021 · Vehicle Mtc: Body	\$ 21.27
05/06/2024	JACKSON	TRACTOR SUPPLY CO	6681 · Facility Maint & Improvements	\$ 70.51
05/06/2024	JOHNSEN	SIERRA-SACRAMENTO VALLEY EMS	6261 · Licenses & Certificates	\$ 86.00
05/06/2024	LONG	AMAZON MARKETPLACE	7502 · Administration	\$ 18.37
05/06/2024	LONG	ID Ville	7502 · Administration	\$ 190.76
05/06/2024	LONG	Sam's Club	6111 · Meals- Administration	\$ 120.16
05/06/2024	LONG	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 14.71
			7502 · Administration	\$ 14.71
			7508 · Computer & Software Expense	\$ 10.74
05/06/2024	LONG	AMAZON MARKETPLACE	7049 · Outside Agency Vehicle Maint	\$ 11.90
05/06/2024	LONG	AMAZON MARKETPLACE	7508 · Computer & Software Expense	\$ 127.61
05/06/2024	LONG	AMAZON MARKETPLACE	7502 · Administration	\$ 14.27
05/06/2024	MARGHERITA	O'Reilly Automotive	7031 · Drive Train	\$ 8.89
05/06/2024	MARGHERITA	AMAZON MARKETPLACE	7049 · Outside Agency Vehicle Maint	\$ 21.27
05/06/2024	MASON	Midwestboots.com	6031 · Safety & PPE (MOU)	\$ 173.40
05/06/2024	MASON	Blauer.com	6031 · Safety & PPE (MOU)	\$ 355.78
05/06/2024	MCELHANNON	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 615.23
05/06/2024	MENET	Target (Grass Valley, CA)	6551 · Supplies & Services - Stations	\$ 129.14
05/06/2024	MENET	Target (Grass Valley, CA)	6551 · Supplies & Services - Stations	\$ (31.46)
05/06/2024	NIEDERBERGER	First Tactical	6011 · Uniforms	\$ 204.07
05/06/2024	NIEDERBERGER	AMAZON MARKETPLACE	6551 · Supplies & Services - Stations	\$ 29.62
05/06/2024	NIEDERBERGER	AMAZON MARKETPLACE	6681 · Facility Maint & Improvements	\$ 52.65
05/06/2024	NIEDERBERGER	Target (Grass Valley, CA)	6551 · Supplies & Services - Stations	\$ 18.43
05/06/2024	ROBITAILLE	Burger Me (Truckee, CA)	6111 · Meals- Administration	\$ 46.86
05/06/2024	ROBITAILLE	STAPLES	7502 · Administration	\$ 220.75
05/06/2024	ROBITAILLE	The Home Depot	7502 · Administration	\$ 86.84
05/06/2024	SCHAAKE	WASTE MANAGEMENT OF NEV. CO.	6841 · Trash	\$ 47.21
05/06/2024	SCHAAKE	AMAZON MARKETPLACE	6213 · Fitness Program	\$ 10.63
05/06/2024	SULLIVAN	Northridge of Nevada City	7563 · Professional Services- Hiring Expenses	\$ 83.23
05/06/2024	SULLIVAN	AMAZON MARKETPLACE	6681 · Facility Maint & Improvements	\$ 181.10
05/06/2024	SULLIVAN	AMAZON MARKETPLACE	6681 · Facility Maint & Improvements	\$ 263.32
05/06/2024	SULLIVAN	AMAZON MARKETPLACE	6681 · Facility Maint & Improvements	\$ 209.35
05/06/2024	SULLIVAN	SPD MARKET	6113 · Meals- Fire & Training	\$ 69.78

Nevada County Consolidated Fire District
Credit Card History Report
 May 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
05/06/2024	TELLAM	Sig Sauer Inc.	7667 · Prevention- Training	\$ 345.00
05/06/2024	TELLAM	IAAI	7665 · Prevention- Subscriptions/Memberships	\$ 288.00
05/06/2024	TELLAM	Hunt Propane	7663 · Prevention- Public Education Supplies	\$ 9.24
05/06/2024	TELLAM	Hunt Propane	7663 · Prevention- Public Education Supplies	\$ 7.39
05/06/2024	TREVETHICK	HMI Training/California Safety Training	6221 · Tuition- Safety Personnel	\$ 929.81
05/06/2024	WILSON	AED Superstore	6716 · EMS Supplies	\$ 399.90
Fund 722 Total				\$ 16,328.77
 <i>1008-2 · Future Equipment Purchase</i>				
05/06/2024	SULLIVAN	Mailboxes Plus	9101.10 · Grant Expense- AAPA OVSF2- St.82	\$ 15.53
Fund 758-2 Total				\$ 15.53
 <i>1008-3 · Facility</i>				
05/06/2024	LONG	Nevada County CDA	6921 · Capital Expenditures- Apparatus & Equip.	\$ 184.69
Fund 758-2 Total				\$ 184.69
Total Charges on Statement				\$ 16,639.46
 Payment Information				
05/06/2024	05.06.24Stmt (722)	Check #270971	Fund 722	\$ (16,439.24)
05/06/2024	05.06.24Stmt (758-2)	Check #270971	Fund 758-2	\$ (15.53)
05/06/2024	05.06.24Stmt (758-3)	Check #270971	Fund 758-3	\$ (184.69)
Payments to U.S. Bank Cal Card				\$ (16,639.46)
Account Balance				\$ -



Nevada County Consolidated Fire District

Resolution 24-10

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 \$50,000.00 for the purchase of future equipment.

NOW, THEREFORE, BE IT RESOLVED the District transfer \$50,000.00 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 20th day of June, 2024 by the following roll call:

Ayes:

Noes:

Absent: Hall

Abstain:

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

Attest:

Tricia Bush, Secretary of the Board



Nevada County Consolidated Fire District

Resolution 24-11

Transfer of Funds for Engine 84 Replacement

WHEREAS, Nevada County Consolidated Fire District (NCCFD) signed an agreement for the purchase of a new engine at the July 20, 2023 regular meeting;

WHEREAS, the lead time for a new engine build is approximately 48 months; Staff determined that we would transfer funds to 758 to begin payments;

WHEREAS, the board adopted the amended fiscal year 23/24 budget on April 18, 2024; that reflects the transfer of \$125,000.00.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Nevada County Consolidated Fire District to transfer \$125,000.00 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 20th day of June, 2024 by the following roll call:

Ayes:

Noes:

Absent:

Abstain:

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

Attest:

Tricia Bush, Secretary of the Board



Nevada County Consolidated Fire District

Resolution 24-12

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 CAL FIRE 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.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Nevada County Consolidated Fire District to transfer \$125,000.00 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 20th day of June, 2024 by the following roll call:

Ayes:

Noes:

Absent:

Abstain:

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

Attest:

Tricia Bush, Secretary of the Board



Nevada County Consolidated Fire District Resolution 24-13

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 2024/2025 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 2024/2025; 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 2024/2025 which is reflected in the new rates (see "**Attachment 3**"); and,



Nevada County Consolidated Fire District Resolution 24-13

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 2024/2025 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 May 13, 2021, (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 2024/2025 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 2024/2025, 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 2024/2025 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 24-13

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 2024/2025 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 2024/2025, 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 2024/2025, shall not effect or otherwise nullify the imposition of the special tax for Fiscal Year 2024/2025, 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 20th day of June, 2024, by the following vote to wit:

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

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

Attest:

Tricia Bush, Secretary of the Board



Nevada County Consolidated Fire District Resolution 24-13

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 2024/2025 Tax Rolls

Resolution R24-13 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, GRUENEBERG, HANSON, HITCHCOCK, KNOX, LEZARD, RHODES*

NOES: *NONE*

ABSTAIN: *NONE*

ABSENT: *NONE*

David S. 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.

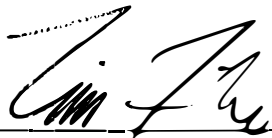
PASSED AND ADOPTED at a regular meeting of the Board of Directors held on March 15, 2012 by the following vote:

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

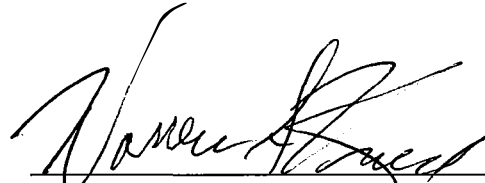
NOES: NONE

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

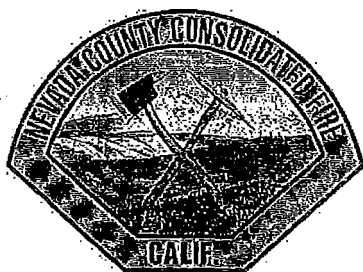
Witnessed by:

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

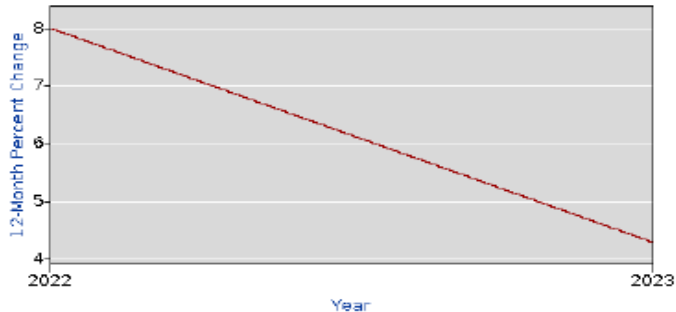
NCCFD Board Secretary and

Appointed Deputy Elections Official

Fiscal Year 2024/2025 Special Tax Rate		
Property Type	Rate	Unit
Residential Unit	\$66.97	for the first dwelling unit
Residential Units (if more than 1 unit)	\$50.24	for each additional dwelling unit
Mobile Home Unit	\$50.24	for each unit
Unimproved Property	\$33.49	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 2023/2024 Special Tax Rate		
Property Type	Rate	Unit
Residential Unit	\$65.02	for the first dwelling unit
Residential Units (if more than 1 unit)	\$48.78	for each additional dwelling unit
Mobile Home Unit	\$48.78	for each unit
Unimproved Property	\$32.52	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

12-Month Percent Change
Series Id: CUUR0400SA0
 Not Seasonally Adjusted
Series Title: All items in West urban, all urban consumers, not seasonally adjusted
Area: West
Item: All items
Base Period: 1982-84=100



Download: .xlsx

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2022	7.7	8.1	8.7	8.3	8.3	8.8	8.3	8.1	8.3	8.1	7.1	6.2	8.0	8.3	7.7
2023	6.3	6.0	5.1	4.9	4.5	3.5	3.5	3.9	3.9	3.3	3.3	3.6	4.3	5.0	3.6



Date: 04/12/2024
To: Taxing Districts/Agencies
From: Property Tax Division
RE: 2024/25 Direct Charge Instructions & Checklist

***** AUGUST 9TH 5PM – FINAL DEADLINE *****

This letter outlines the deadlines and requirements for placing Direct Charges on the 2024/25 Nevada County Annual Secured Tax Roll. The Property Tax Division is available to assist via phone or email and will host a live training session via Teams on 05/07/24 at 10am, including a Q&A session immediately following the training.

Additional requirements apply for Districts/Agencies placing Direct Charges for the first time. Please contact our office for more information.

Districts/Agencies are responsible for contacting the property tax unit to update contact information, even if updates have been provided to other county departments.

Deadlines

6/28/2024 District/Agency Resolution permitting Direct Charges on the 2024/25 tax roll
6/28/2024 **NEW Standard Form Tax Collection Services Contract required unless provided last year for perm file.**

Please submit the following items as a complete package to propertytax.auditor@nevadacountyca.gov and reference the tax code in the subject line:

7/12/2024 Prop 218 Compliance Certification (Attachment #1)
7/12/2024 Consultant Authorization-if applicable (Attachment #2)
7/12/2024 2024/25 Direct Charge Transmittal (Attachment #3)
7/12/2024 Direct Charge data file(s)
8/9/2024 **FINAL DEADLINE 5PM (per Government Code Section 26911)**
Direct Charge Data Files must be free of errors – NO changes beyond this date
8/16/2024 Direct Charge Certification is required, or charges will not be placed on the tax roll

Required Items

• **District/Agency Resolution**

An **annual** resolution, approved by the District/Agency governing board, and authorizing the Auditor-Controller to place Direct Charges on the Secured Tax Roll. The following information must be included in all annual resolutions:

- Must reference the “Standard Form Tax Collection Services Contract” that was previously approved by your District/Agency and either the Nevada County Board of Supervisors or Auditor-Controller

2024/25 Direct Charge Instructions & Checklist

April 12, 2024

Page 2

- Must list the California State Code Section(s) authorizing the Direct Charge levy to appear on the tax roll. Consult with your legal counsel to determine the appropriate code(s).
- List of all Tax Rate Area (TRA) that will be levied. The State Board of Equalization (BOE) establishes TRAs, reports of which are available on our website
- Must reference Flat Dollar Amounts (divisible by 2) to be levied on the tax roll
- Variable Direct Charges (divisible by 2) need to be listed in the body of the Resolution or added as an Exhibit, listing each assessment number, assessee name (optional), and total charge
Resolution will not be accepted if any of the above information is missing.
- **Copies of Perm File Documents**
 - Please provide a copy of your original Standard Form Tax Collection Services Contract, ballot measure or voter pamphlet, and engineer report (optional)
 - Contact our office if you are unable to locate a copy of your original contract
- **Direct Charge Transmittal form**
 - A **new** form must be submitted annually
 - Each Direct Charge code must have a separate transmittal form
- **Consultant Authorization form (if applicable)**

The decision to use a third-party administrator is at the sole discretion of the Agency/District. All policies and procedures also apply to consultants. Please complete the Consultant Authorization form to indicate the activities you authorize the consultant to provide, as well as a termination date, if applicable. We will keep this form on file until the termination date provided or at which time your district notifies us otherwise in writing. This form does NOT need to be submitted annually, only when changes occur.
- **Direct Charge Data File(s)**
 - A **new** data file is required each year
 - A **separate** data file is required for each Direct Charge
 - Data file(s) **MUST** be submitted as a **.txt file without headers** in one of the following formats:

1. **Tab Delimited** – (Preferred) – Fields are separated by tabs:

APN	Amt	Tax code	Desc
012010012000	(tab)114.00	(tab)61500	(tab)FireDistrB

2. **Quote/Comma Delimited** – Fields are enclosed by quotation marks and separated by commas:

APN	Amt	Tax code	Desc
"012010012000"	,"114.00"	,"61500"	,"FireDistrB"

3. **Comma Delimited** – Fields are separated by commas:

APN	Amt	Tax code	Desc
012010012000,	114.00,	61500,	FireDistrB

Fields must contain the following:

Field 1 – APN	12-digit parcel number, no dashes
---------------	-----------------------------------

2024/25 Direct Charge Instructions & Checklist

April 12, 2024

Page 3

Field 2 – Amount	Dollars & Cents, divisible by 2
Field 3 – Tax Code	5-digits, assigned by the Auditor-Controller
Field 4 – Desc	10-digits max, optional field for District/Agency ID

Important reminders for a successful data file upload:

- No dashes, spaces, or dollar signs
- No duplicate parcels
- No odd amounts (even amounts only, divisible by 2)
- One annual amount (no installments)

Data files that do not follow these guidelines will be returned immediately for correction.

Data File Upload Errors

We will immediately notify the District/Agency of any errors identified during the upload process. Any new data file(s) submitted must include all parcels to be levied, not just the corrected parcel(s). **The Agency/District will have until 5pm on August 9th to submit final data file(s).**

***NEW*- Certification of Direct Charge Levy**

Once the data file has been successfully imported, a Direct Charge Tax Code Detail report, including parcels and charge amounts, will be provided to the District/Agency. **Please review this report carefully before completing and returning the Certification of Direct Charge Levy form by August 16th.**

Direct Charges that have not been certified by the August 16th deadline will not be placed on the tax roll.

Administrative Costs

Each Direct Charge is assessed a flat rate of \$200.00, plus a per parcel fee of \$.50 for teetered or \$1.00 for non-teetered Direct Charges. Per Government Code Section 50077(b) and Resolution 15-278, Direct Charge Administration fees will be deducted before remittal of the balance. These fees are deducted in December via journal to the Agency/District fund.

Government Exempt Parcels

Federal, State, Local, and Unitary parcels do not receive a property tax bill from Nevada County. Districts/Agencies are responsible for determining if these parcels are subject to Direct Charges and billing directly.

Tax Bills \$20 or Less

Under the provisions of Revenue and Taxation Code Section 2611.4, the county may refrain from collecting any tax, assessment, penalty, or cost that is twenty dollars (\$20) or less.

Direct Charge Roll Corrections

A District/Agency may request the removal of unpaid Direct Charge by completing the Direct Charge Roll Correction form. A fee of \$25 per parcel on each tax code correction applies, which will be deducted from the District/Agency fund via journal.

2024/25 Direct Charge Instructions & Checklist

April 12, 2024

Page 4

Direct Charge Refunds

The District/Agency is solely responsible for processing refunds to taxpayers on paid installments.

Collections and Apportionments

All Direct Charges will be apportioned to the District/Agency fund in the County's General Ledger as follows:

<u>Teeter Apportionment</u>		<u>Non-Teeter Apportionment</u>
December	55% of levy	Apportioned as collected
April	40% of levy	
June	5% of levy (plus adjustments)	

Cash disbursements to Districts/Agencies that operate outside the County Treasury will be made to the payment method on record, on or about January 10th, May 10th, and by the end of July.

Please contact the Property Tax Division for additional information or support:

propertytax.auditor@nevadacountyca.gov

Kayla Scott (530) 265-1556

Shannon Cotter (530) 265-1564

You may also visit the Direct Charges Resources section on our website for additional resources:

<https://nevadacountyca.gov/210/Property-Tax>

[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 TRA's 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



Nevada County Consolidated Fire District Resolution 24-14

**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 2024/2025**

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 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 apply a cost of living index of 3 % to the assessment rate from the prior Fiscal Year for this Fiscal Year 2023/2024 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 County collects the assessments, 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 12, 2024, (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 2024/2025 fiscal year, in accordance with the provisions of Resolution R04-20;
2. Directs the application of the cost-of-living adjustment provisions as outlined 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 2024/2025, 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**";
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 2024/2025 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



Nevada County Consolidated Fire District Resolution 24-14

**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 2024/2025**

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 2024/2025, 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 2024/2025, shall not affect or otherwise nullify the imposition of the special assessment for Fiscal Year 2024/2025 , 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 20th day of June 2024, by the following vote:

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

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

Attest:

Tricia Bush, Secretary of the Board

Resolution R24-## 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

Resolution 24-14
June 20, 2024

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 2024/2025 Assessment Rate		
Property Type	Rate	Unit
Single Family Residence	\$151.44	for the first dwelling unit
Condo	\$113.60	for each additional dwelling unit
Residence with 2nd (granny) unit	\$227.23	for each unit
Mobile Home in a Park	\$60.56	per parcel
Unimproved Parcels	\$45.47	per square foot of building area

2023/2024 Rates	
\$	147.03
\$	110.29
\$	220.61
\$	58.80
\$	44.14

Commercial, Industrial or other improved:

Sprinkler Rate:		
Square Feet	Rate	Price Per Square Footage
0 - 2,000	\$ 147.03	
2,001 - 10,000	\$ 147.03	\$0.0693 over 2,000
10,001 - 20,000	\$ 735.58	\$0.0347 over 10,000
20,001 +	\$ 1,071.31	\$0.0174 over 20,000

2023/2024 Rates	
\$	142.75
\$	142.75
\$	714.15
\$	1,040.10

Non-Sprinkler Rate (2 times sprinkler rate):		
Square Feet	Rate	Price Per Square Footage
0 - 2,000	\$ 294.05	
2,001 - 10,000	\$ 294.05	\$0.1385 over 2,000
10,001 - 20,000	\$ 1,471.15	\$0.0694 over 10,000
20,001 +	\$ 2,142.60	\$0.0347 over 20,000

2023/2024 Rates	
\$	285.49
\$	285.49
\$	1,428.30
\$	2,080.20

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.



Date: 04/12/2024
To: Taxing Districts/Agencies
From: Property Tax Division
RE: 2024/25 Direct Charge Instructions & Checklist

***** AUGUST 9TH 5PM – FINAL DEADLINE *****

This letter outlines the deadlines and requirements for placing Direct Charges on the 2024/25 Nevada County Annual Secured Tax Roll. The Property Tax Division is available to assist via phone or email and will host a live training session via Teams on 05/07/24 at 10am, including a Q&A session immediately following the training.

Additional requirements apply for Districts/Agencies placing Direct Charges for the first time. Please contact our office for more information.

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Deadlines

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7/12/2024 Consultant Authorization-if applicable (Attachment #2)
7/12/2024 2024/25 Direct Charge Transmittal (Attachment #3)
7/12/2024 Direct Charge data file(s)
8/9/2024 **FINAL DEADLINE 5PM (per Government Code Section 26911)**
Direct Charge Data Files must be free of errors – NO changes beyond this date
8/16/2024 Direct Charge Certification is required, or charges will not be placed on the tax roll

Required Items

- **District/Agency Resolution**
An **annual** resolution, approved by the District/Agency governing board, and authorizing the Auditor-Controller to place Direct Charges on the Secured Tax Roll. The following information must be included in all annual resolutions:
 - Must reference the “Standard Form Tax Collection Services Contract” that was previously approved by your District/Agency and either the Nevada County Board of Supervisors or Auditor-Controller

2024/25 Direct Charge Instructions & Checklist

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- Must list the California State Code Section(s) authorizing the Direct Charge levy to appear on the tax roll. Consult with your legal counsel to determine the appropriate code(s).
 - List of all Tax Rate Area (TRA) that will be levied. The State Board of Equalization (BOE) establishes TRAs, reports of which are available on our website
 - Must reference Flat Dollar Amounts (divisible by 2) to be levied on the tax roll
 - Variable Direct Charges (divisible by 2) need to be listed in the body of the Resolution or added as an Exhibit, listing each assessment number, assessee name (optional), and total charge
- Resolution will not be accepted if any of the above information is missing.**
- **Copies of Perm File Documents**
 - Please provide a copy of your original Standard Form Tax Collection Services Contract, ballot measure or voter pamphlet, and engineer report (optional)
 - Contact our office if you are unable to locate a copy of your original contract
 - **Direct Charge Transmittal form**
 - A **new** form must be submitted annually
 - Each Direct Charge code must have a separate transmittal form
 - **Consultant Authorization form (if applicable)**

The decision to use a third-party administrator is at the sole discretion of the Agency/District. All policies and procedures also apply to consultants. Please complete the Consultant Authorization form to indicate the activities you authorize the consultant to provide, as well as a termination date, if applicable. We will keep this form on file until the termination date provided or at which time your district notifies us otherwise in writing. This form does NOT need to be submitted annually, only when changes occur.
 - **Direct Charge Data File(s)**
 - A **new** data file is required each year
 - A **separate** data file is required for each Direct Charge
 - Data file(s) **MUST** be submitted as a **.txt file without headers** in one of the following formats:

1. Tab Delimited – (Preferred) – Fields are separated by tabs:

APN	Amt	Tax code	Desc
012010012000	114.00	61500	FireDistrB

2. Quote/Comma Delimited – Fields are enclosed by quotation marks and separated by commas:

APN	Amt	Tax code	Desc
"012010012000"	"114.00"	"61500"	"FireDistrB"

3. Comma Delimited – Fields are separated by commas:

APN	Amt	Tax code	Desc
012010012000	114.00	61500	FireDistrB

Fields must contain the following:

Field 1 – APN 12-digit parcel number, no dashes

2024/25 Direct Charge Instructions & Checklist

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Field 2 – Amount	Dollars & Cents, divisible by 2
Field 3 – Tax Code	5-digits, assigned by the Auditor-Controller
Field 4 – Desc	10-digits max, optional field for District/Agency ID

Important reminders for a successful data file upload:

- No dashes, spaces, or dollar signs
- No duplicate parcels
- No odd amounts (even amounts only, divisible by 2)
- One annual amount (no installments)

Data files that do not follow these guidelines will be returned immediately for correction.

Data File Upload Errors

We will immediately notify the District/Agency of any errors identified during the upload process. Any new data file(s) submitted must include all parcels to be levied, not just the corrected parcel(s). **The Agency/District will have until 5pm on August 9th to submit final data file(s).**

***NEW*- Certification of Direct Charge Levy**

Once the data file has been successfully imported, a Direct Charge Tax Code Detail report, including parcels and charge amounts, will be provided to the District/Agency. **Please review this report carefully before completing and returning the Certification of Direct Charge Levy form by August 16th.**

Direct Charges that have not been certified by the August 16th deadline will not be placed on the tax roll.

Administrative Costs

Each Direct Charge is assessed a flat rate of \$200.00, plus a per parcel fee of \$.50 for teetered or \$1.00 for non-teetered Direct Charges. Per Government Code Section 50077(b) and Resolution 15-278, Direct Charge Administration fees will be deducted before remittal of the balance. These fees are deducted in December via journal to the Agency/District fund.

Government Exempt Parcels

Federal, State, Local, and Unitary parcels do not receive a property tax bill from Nevada County. Districts/Agencies are responsible for determining if these parcels are subject to Direct Charges and billing directly.

Tax Bills \$20 or Less

Under the provisions of Revenue and Taxation Code Section 2611.4, the county may refrain from collecting any tax, assessment, penalty, or cost that is twenty dollars (\$20) or less.

Direct Charge Roll Corrections

A District/Agency may request the removal of unpaid Direct Charge by completing the Direct Charge Roll Correction form. A fee of \$25 per parcel on each tax code correction applies, which will be deducted from the District/Agency fund via journal.

2024/25 Direct Charge Instructions & Checklist

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Direct Charge Refunds

The District/Agency is solely responsible for processing refunds to taxpayers on paid installments.

Collections and Apportionments

All Direct Charges will be apportioned to the District/Agency fund in the County's General Ledger as follows:

<u>Teeter Apportionment</u>		<u>Non-Teeter Apportionment</u>
December	55% of levy	Apportioned as collected
April	40% of levy	
June	5% of levy (plus adjustments)	

Cash disbursements to Districts/Agencies that operate outside the County Treasury will be made to the payment method on record, on or about January 10th, May 10th, and by the end of July.

Please contact the Property Tax Division for additional information or support:

propertytax.auditor@nevadacountyca.gov

Kayla Scott (530) 265-1556

Shannon Cotter (530) 265-1564

You may also visit the Direct Charges Resources section on our website for additional resources:

<https://nevadacountyca.gov/210/Property-Tax>

[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 TRA's 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



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. 24-15

AMENDED 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, define their qualifications and duties, and to provide a pay schedule for the performance of their duties, and;

WHEREAS, a staffing agreement was entered into on July 1, 2023, between Penn Valley Fire Protection District, Rough and Ready Fire Protection District, and Nevada County Consolidated Fire District, to Staff Rough & Ready Fire Station 59;

WHEREAS, the Board adopted Resolution R23-19 on July 20, 2023; staff presented the authorized personnel for the 2023/2024 fiscal year;

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 active personnel are hereby authorized for Fiscal Year 2024-2025:

<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	0
Division Chief Fire Marshal	1	Service Technician	1
Battalion Chief	3	Administrative Services Manager	1
Fire Captain	9	Part Time Finance Manager	.25
Lieutenant	6	Finance Administrative Asst.	1
Firefighter/Operator	15	Administrative Services Assistant	.5
Fire Prevention Officer II	1	Board Secretary	.5
Seasonal Firefighters	0	Reserves	5

ON A MOTION by Director _____, seconded by Director _____, the foregoing resolution was passed and adopted this 20th day of June 2024, by the following vote to wit:

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

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

Attest:

Tricia Bush, Secretary of the Board



Nevada County Consolidated Fire District

Resolution 24-16

Appropriations Limit for Fiscal Year 2024-25

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 2024-25 Fiscal Year Appropriations Spending Limit in the amount of \$6,469,857 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 1.0315, arrived by using a Per Capita Income growth factor of 3.62% and a Population decrease factor of .45%. Calculation of factors allows a 1.0315 change for FY 2024-25, an increase of 3.15% percent or \$197,802 from FY 2023-2024.

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:
Noes:
Absent:
Abstain:

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

Attest:

Tricia Bush, Secretary of the Board

**Nevada County Consolidated Fire District
Appropriation Limit
Fiscal Year 2024-25**

Per Capital Personal Income change over prior year	<u>FY 2024-25</u> 3.62%
Population change Nevada County, unincorporated	-0.45%
Limit increase factor	103.15%

Calculation:	<u>FY 2024-25</u>	<u>FY 2023-24</u>	<u>Change</u>
FY 2023-24 Limit calculated	\$ 6,272,055		
Limit increase factor	1.0315		3.15%
Sub total	\$ 6,469,857	\$6,272,055	\$ 197,802

Prepared by: N. Long
28-May-24
appropriations limit 2024-25.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 2024-25 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2024-25	3.62

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2023 to January 1, 2024 and Total Population, January 1, 2024

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	23-24	1-1-23	1-1-24	1-1-24
Nevada				
Grass Valley	-0.58	13,478	13,400	13,400
Nevada City	-0.09	3,350	3,347	3,347
Truckee	0.46	16,702	16,778	16,778
Unincorporated	-0.45	66,891	66,590	66,652
County Total	-0.30	100,421	100,115	100,177



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:

Noes:

Absent:

Abstain:

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

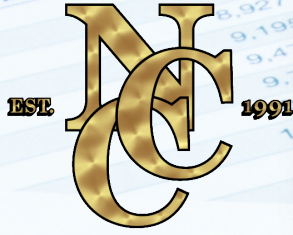
Attest:

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

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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
Wages & Benefits			
<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
Facility & Equipment			
Communication			
6511 Telephones	20,040	18,970	104%
6521 Cellular Phones	10,280	10,000	89%
Subtotal	30,320	28,970	99%
Station			
6551 Supplies & Services	25,740	20,000	87%
Subtotal	25,740	20,000	87%
Insurance			
6611 Liability, Property & Umbrella	132,030	119,850	99%
Subtotal	132,030	119,850	99%
Facility Maintenance			
6681 Facility Maintenance & Imp	120,000	158,600	56%
Subtotal	120,000	158,600	56%
Medical Supplies			
6716 EMS Supplies	18,600	15,500	93%
Subtotal	18,600	15,500	93%
Apparatus Equipment			
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%
Utilities			
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
Capital Expenditures			
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			
Insurance			
7001 Vehicle Insurance	24,341	36,480	76%
Subtotal	24,341	36,480	76%
Maintenance			
7048 All categories	106,500	114,560	
Subtotal	106,500	114,560	80%
Fuel			
7051 Fuel	82,694	94,849	76%
Subtotal	82,694	94,849	76%
Vehicle Related Total	213,535	245,889	78%
Gen & Admin			
Office Expense			
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%
Professional Services			
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 Budget	Amended Budget	Through 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

	FY 2024-25		2023-24	
	Final Budget	Preliminary Budget	Amended Budget	Through {date}
Revenues				
4150 Special Tax 2012	-	1,091,442	0	0%
4820 Interest	-	160	0	0%
Revenue Total	-	1,091,602	0	0%
Expenses				
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	
<hr/>			
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

RESOLUTION 24-18

BEFORE THE BOARD OF DIRECTORS OF THE NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

A CONCURRENT RESOLUTION TO INITIATE APPLICATION BY THE NEVADA COUNTY CONSOLIDATED FIRE DISTRICT REQUESTING THE LOCAL AGENCY FORMATION COMMISSION OF NEVADA COUNTY TO PURSUE PROCEEDINGS FOR THE ANNEXATION AND DISSOLUTION OF THE NEVADA COUNTY CONSOLIDATED FIRE PROTECTION DISTRICT AND THE ROUGH AND READY FIRE PROTECTION DISTRICT AND THE WITH THE PENN VALLEY FIRE PROTECTION DISTRICT

WHEREAS, the Board of Directors of the Nevada County Consolidated Fire District ("Nevada Consolidated") desire to initiate proceedings pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, California Government Code Section 56000 *et. seq.* (the "Act"), concurrently with the Rough and Ready Fire Protection District ("Rough and Ready") for the annexation of Nevada Consolidated and Rough and Ready to the Penn Valley Fire Protection District ("Penn Valley") (collectively, the "Parties"); and,

WHEREAS, notice of intent to adopt this Resolution of Application has been given to each interested and each affected Party; and,

WHEREAS, the affected territory proposed to be annexed is inhabited, and is constituted by the respective boundaries of Nevada Consolidated, Rough and Ready and Penn Valley; and,

WHEREAS, Nevada Consolidated, Rough and Ready and Penn Valley exercise identical powers as authorized by the Fire Protection District Law of 1987 (California Health and Safety Code Section 13800 *et. seq.*); and,

WHEREAS, this proposal is consistent with the Spheres of Influence of Nevada Consolidated, Rough and Ready and Penn Valley; and,

WHEREAS, it is desired that the proposed annexation of Nevada Consolidated and Rough and Ready to Penn Valley be subject to the following terms and conditions, among others:

1. The specific provisions of the Service Plan jointly initiated by Nevada Consolidated, Rough and Ready and Penn Valley for the affected territory.
2. The completed Service Plan, as jointly finalized by Nevada Consolidated, Rough and Ready and Penn Valley.
3. The paid employees and the active paid-call firefighters of Nevada Consolidated , Rough and Ready and Penn Valley will become a portion of the successor reorganized fire district.

4. All Tax Rate Areas will be maintained and all revenue mechanisms currently existing in Nevada Consolidated, Rough and Ready and Penn Valley will be maintained post-reorganization.
5. All assets, unrestricted, restricted or fiduciary, held by Nevada Consolidated, Rough and Ready and Penn Valley shall be transferred to and become assets of the Reorganized Fire District. The Reorganized Fire District shall be the successor agency to Nevada Consolidated, Rough and Ready and Penn Valley.
6. The Parties request a determination by Nevada County Local Agency Formation Commission ("LAFCO") that the initial appropriation limit for the Reorganized Fire District shall be at least the total of the combined existing appropriation limits of Nevada Consolidated, Rough and Ready and Penn Valley, as well as the anticipated increased tax collections projected from the extension of Penn Valley's special taxes throughout the Reorganized Fire District.
7. All liabilities of the Parties shall be transferred to and become liabilities of the Reorganized Fire District.
8. The effective date of the Proposed Reorganization shall be the date of recordation of the certificate of completion of reorganization as provided by Government Code Section 57200 *et seq.*
9. The name of the resulting reorganized fire district shall be the Nevada County Fire and Rescue District.
10. Such other provisions as required by applicable law or as may be agreed by the Parties.

WHEREAS, the reasons for the proposed annexation of Nevada Consolidated and Rough and Ready to Penn Valley are as follows:

1. It will facilitate the efficient delivery of life and property saving services to individuals and property owners within the affected territory.
2. It will facilitate the continued provision of the current levels of service provided by paid and paid-call firefighters and staff of the respective fire districts, constant local demand expectations and available financing.

WHEREAS, this Board anticipates that the reorganization proposal is categorically exempt from review under the California Environmental Quality Act ("CEQA") pursuant to State CEQA Guidelines Section 15320(b), which exempts special district reorganizations where changes in organization of local governmental agencies do not change the geographical area in which the previously existing powers are exercised, such as here; and,

NOW, THEREFORE BE IT RESOLVED that this Resolution of initiation of reorganization proceedings as described is adopted and approved by the Board of Directors of Nevada County Consolidated Fire District who also find, determine, declare, resolve and order as follows:

1. The foregoing recitals are true and correct and are adopted as set forth herein.
2. Nevada County LAFCO is requested to undertake proceedings for the Proposed Reorganization and approve the Reorganization Petition according to the terms and conditions stated above pursuant to the Act.
3. The President of the Board of Directors of Nevada Consolidated, Rough and Ready and Penn Valley is authorized and directed to execute this Concurrent Resolution and any other documents as Nevada County LAFCO may reasonably request to accomplish the Proposed Reorganization initiated by this Concurrent Resolution, with an anticipated completion date of July 1, 2025 or earlier.
4. The Fire Chief of Nevada Consolidated, and/or designee, shall be, and is hereby, also authorized and directed to perform any and all acts required to complete the Proposed Reorganization initiated by this Concurrent Resolution, including, but not limited to, preparation and coordination of the reorganization Petition to Nevada County LAFCO, and preparation and filing of Notice of Exemption with the County Clerk in accordance with the provisions of CEQA and the State CEQA guidelines.

PASSED and ADOPTED by the Board of Directors of the Nevada Consolidated Fire District at a regular meeting thereof held on the 20th of June, 2024, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

[SIGNATURES ON FOLLOWING PAGE]

ATTEST:

By: _____
Keith Grueneberg, President

Date: June 20, 2024

APPROVED AS TO FORM:

By: _____
William D. Ross, Special Counsel

Date: June 20, 2024

APPROVED AS TO CONTENT:

By: _____
Jason Robitaille, Fire Chief

Date: June 20, 2024

STAFF REPORT

TO: Board of Directors of the Nevada County Consolidated Fire District

FROM: William D. Ross, Special Counsel
David Schwarz, Special Counsel

MEETING: June 20, 2024

SUBJECT: Agenda Item No. 13, Review and Possible Approval of:

A. Concurrent Resolution Authorizing Application to the Nevada County LAFCO to Commence Proceedings for Annexations of the Rough and Ready Fire Protection District and Nevada County Consolidated Fire Protection District to Penn Valley Fire Protection District; and,

B. District Request for Modification of Existing Master Property Tax Allocation Agreement for Additional Funding for Fire Services

RECOMMENDATION

- A. Consider and Adopt a Resolution authorizing commencement of Proceedings by the Nevada County Consolidated Fire District (“Nevada Consolidated”) before the Nevada County Local Agency Formation Commission (“LAFCO”) for sequential annexations involving Nevada Consolidated, the Penn Valley Fire Protection District (“Penn Valley”), and the Rough and Ready Fire Protection District (“Rough and Ready”).
- B. Review and approve a District Board of Directors (“Board”) letter to Nevada County Administrative Officer for modification of existing Master Property Tax Allocation Agreement for Additional Funding for Fire Services.

BACKGROUND

In April 2023, Penn Valley commenced the process of annexing Rough and Ready. However, the process stalled because LAFCO indicated that the application was incomplete and additional work was needed on related Municipal Service Reviews (“MSR”) and Sphere of Influences (“SOI”) for fire district reorganization.

Since that time, our office has been retained to assist with a renewed application with LAFCO, with the goal of combining Penn Valley, Rough and Ready, and Nevada Consolidated into a single fire protection district.

The rationale for this is that the resulting agency would benefit from increased economies of scale and, (perhaps most vital) improved response times, increased revenues due to broader application of existing taxes and assessments. More specifically, by conducting sequential annexations and dissolutions, certain tax and assessments measures that are currently geographically limited to the existing footprint of each of the individual districts will instead be applied to the footprint of the combined fire district, once LAFCO approval is completed.

Accordingly, a *sequential order* of annexations and dissolutions should be pursued so that each agency's current special taxes and assessments are applied to the maximum effect once all three agencies have combined.

Current financing measures of the three agencies include:

- Nevada Consolidated:
 - Fire Benefit Assessment (2004)
 - Special Tax (2012)
- Penn Valley:
 - Fire Suppression Benefit Assessment (2005)
 - Emergency Medical Response Services Special Tax (2010)
 - Special Rescue Tax
 - 201 Ambulance Transport Rights
- Rough and Ready:
 - Fire Suppression Assessment (2019)

SEQUENTIAL ORDER OF ANNEXATIONS

LAFCO proceedings for reorganizing local agencies are governed by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (California Government Code Section 56000 *et. seq.*, "CKH").

Under CKH, territory that is annexed to a district becomes subject to any previously authorized taxes and assessments of the annexing district. (See, Government Code Section 57330.

In discussions with staff of the three agencies and after review of existing revenue measures, the order of annexations and dissolutions should be as follows:

- First, Penn Valley annexes Rough and Ready.
 - Rough and Ready would then be dissolved.
 - Penn Valley's existing revenue measures would be applied to the combined area of both districts.
 - Rough and Ready's current revenue measures would remain in effect, but only in the former Rough and Ready territory.

- Second, Penn Valley then annexes Nevada Consolidated.
 - Nevada Consolidated would be dissolved.
 - Penn Valley’s existing revenue measures would be applied across the entirety of all three former agencies.
 - Nevada Consolidated current revenue measures would remain in effect, but only in the former footprint of Nevada Consolidated.

To commence the process, each District’s Board would adopt substantially similar resolutions authorizing the pursuit of the LAFCO proceedings and the agreed upon order of annexations/dissolutions. Note, an additional fire district such as the Ophir Hill Fire Protection District (“Ophir Hill”) *could* be added to this process, and we are informed that Ophir Hill is authorizing participation in this process. We are also aware that the Rough and Ready Board approved a like Resolution and authorized the Board communication before you at its Meeting of June 11, 2024.

The Nevada County LAFCO has discretion on how proceedings would be pursued. However, this sequential reorganization is supported legally and is based on sound reasoning and practical considerations – including budgetary concerns and increasing the efficiency of fire and emergency response services within the affected area.

Additional considerations of the sequential annexations/dissolutions include:

1. Completing a Service Plan jointly prepared by Rough and Ready, Nevada Consolidated, Penn Valley and other appropriate fire districts who timely join the process.
2. The paid employees and the active paid-call firefighters of Rough and Ready, Nevada Consolidated, and Penn Valley will become a portion of the resulting successor district (i.e., the Nevada County Fire and Rescue District).
3. All Tax Rate Areas will be maintained and all revenue mechanisms currently existing in Rough and Ready, Nevada Consolidated, and Penn Valley will be maintained post-reorganization.
4. The name of the resulting reorganized fire district shall be the Nevada County Fire and Rescue District.
5. Any other provisions that the three agencies agree upon.

MAINTAINING CURRENT LEVELS OF SERVICE

One component of LAFCO’s review of the anticipated application for reorganization will be the capability of the final resulting district to maintain existing or enhanced levels of fire and emergency response services.

This aspect ties in with APTrition’s review of the fiscal components at issue, and the ability of the resulting fire district to provide adequate services.

UPDATES TO OUTDATED MSRs AND SOIs

APTrition has been retained to revise the current Nevada County LAFCO’s Municipal Service Review (“MSR”) and Sphere of influence (“SOI”) for fire and emergency response services within the county.

A component of any updated MSR that considers to be the combined district will include a financial review for each of the three agencies (and other agencies who may choose to join or be ordered to join by the LAFCO Executive Officer), including a review and analysis of the existing fiscal status of each of the agencies and their financial ability to provide services. Any revised MSR should include an analysis of whether the existing revenue measures of the three agencies will be sufficient to maintain adequate staffing, facilities, and response times once all the sequential annexations and dissolutions have occurred.

Preliminary and ongoing analysis indicate that the Master Property Tax Allocation Agreement of the Nevada County will need to be modified to maintain and enhance existing levels of service. Accordingly, a proposed Board communication to the Nevada County Executive Officer is enclosed requesting that negotiation process begin.

ATTACHMENTS

1. Proposed Board Communication Requesting Modification of Master Property Tax Allocation Agreement



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

DATE

Alison Lehman, County Executive Officer
Nevada County California
950 Maidu Avenue, Suite 220
Nevada City, CA 95959
ceo@co.nevada.ca.us

Re: Master Property Tax Allocation Agreement; Request for Amendment

Dear County Executive Officer Lehman:

The Rough and Ready Fire Protection District (“Rough and Ready”) will shortly initiate a series of actions before the Nevada County (“County”) Local Agency Formation Commission (“LAFCO”), which will result in the combining of the Penn Valley, Rough and Ready, and Nevada Consolidated Fire Protection Districts. These collective actions, known as “Reorganizations” in LAFCO proceedings, will effectively combine existing revenues of the involved fire districts.

Rough and Ready, Penn Valley, and Nevada Consolidated Fire believe that, in order to maintain adequate staffing for fire and lifesaving services, renegotiating the present County Master Property Tax Allocation Agreement will be necessary. On behalf of the involved fire districts, we welcome the opportunity to discuss this with you further at your convenience.

Sincerely,

Keith Gruenberg, President
Nevada County Consolidated Fire District

cc: Don Wagner, Fire Chief
Penn Valley Fire Protection District

Jason Robitaille, Fire Chief
Nevada Consolidated Fire Protection District

YOUR
GREENHORN FIREWISE COMMUNITY

Thanks you



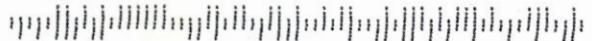
20 MAY 2024 PM 7 L
SACRAMENTO CA 957

Paige Lettington
Chair
Greenhorn Firewise

Officer Tellam -
Thank you for taking
an evening of your time
to present at our
Community meeting
on May 9. The presentations
were well received and
I think the meeting was
valuable for Greenhorn
Firewise. - Paige



Robert Tellam
c/o Nevada County Consolidated
10135 Coyote St.
Nevada City, CA 95959





June 7, 2024

Fire Chief Jason Robitaille
Nevada County Consolidated Fire District
640 Coyote Street
Nevada City, CA. 95959

Dear Chief Robitaille:

On behalf of the Governor's Office of Emergency Services, I would like to congratulate you and the members of your department on obtaining typing as a Type 3 Swift Water/Flood Search & Rescue (SW/F S&R) Team meeting or exceeding the standards of California FIREScope ICS-120-1 (Technical Search & Rescue Operational System Description). Radio identifier will be NCCFD Rescue 84.

My staff and I were impressed by the devoted and professional manner that members of your department demonstrated in preparing for the resource typing inspection performed April 29, 2024. The equipment, apparatus, training, and operational readiness that your department has achieved in this endeavor are a valuable addition to the California Fire & Rescue Mutual Aid System and a credit to your entire organization. This newly typed resource will be included in databases across the California Fire & Rescue Mutual Aid System, including Cal OES Fire & Rescue Headquarters, the California Fire & Rescue Coordination Center (CFRCC), the State Operation Center (SOC), the Fire & Rescue Mutual Aid Regions, and the Operational Area dispatch centers.

We would like to personally thank you for the hospitality provided to us and for the superb job in both putting together the presentation for the evaluation and the continued refinement of the SWR program.

Respectfully,

Brian Marshall, Fire Chief
Cal OES Fire and Rescue Branch

cc:

FIREScope

Cal OES Special Ops & Haz Mat Staff, CFRCC, Op Area Coordinator



3650 SCHRIEVER AVENUE, MATHER, CA 95655
(916) 845-8506 TELEPHONE (916) 845-8511 FAX

www.CalOES.ca.gov

NEVADA COUNTY
CONSOLIDATED
FIRE DISTRICT

CHIEFS MONTHLY REPORT



JUNE 20, 2024 REGULAR BOARD MEETING



PREPARED BY:

Fire Chief Jason Robitaille
Division Chief Patrick Sullivan
Fire Marshal Patrick Mason

NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

MAY HIGHLIGHTS



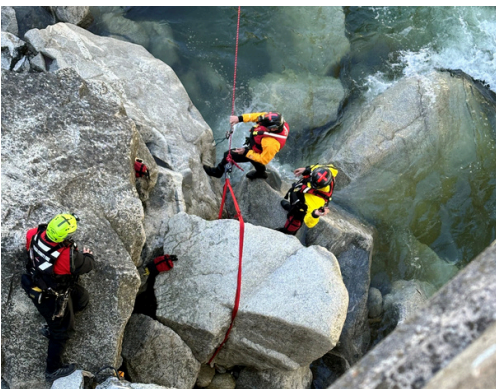
ADMINISTRATION

- Chief Interviews for Lieutenant Promotion - Eligibility List Established
- Entry Level Firefighter Position
- Brave The Shave
- Nevada County Fleet Facilities Tour
- Lease Agreement Meeting with CALFIRE
- Station 91 Land Conversation
- Negotiations Meeting
- Training tuition (6221) additional \$4,365.00
- Training travel and meals (6232) additional \$3,775.15
- Chief Summit Invite (Colorado in July)



MEETINGS

- Fire Services Ad-Hoc Meeting (Robitaille)
- Yuba River Cohorts Meeting (Sullivan)
- Tax Sharing Agreement Meeting with William Ross (Robitaille/Wagner)
- Joint Jurisdictional Special Meeting (Robitaille)
- County Chiefs Meeting (Robitaille/Mason/Sullivan)
- Admin Management Meeting (Robitaille/ Sullivan/Mason)
- District BC Meeting/ Meeting Review (Robitaille/Sullivan)
- Law Enforcement & Fire Council Meeting (Sullivan)
- State of the County – CHP (Robitaille)
- CHP Wildland Safety Orientation (Sullivan)
- EMS CE - Miners Inn (Sullivan)



NEVADA COUNTY CONSOLIDATED FIRE DISTRICT

MAY MONTHLY STATISTICS

8:45

AVG.
RESPONSE
TIME



HIGHLIGHTS:

FIRES:

- 3 VEGETATION FIRES
- 1 BUILDING FIRE
- 2 OUTDOOR RUBBISH FIRES
- 1 VEHICLE FIRE

186 EMS/MEDICAL ASSISTS
1 GAS LEAKS
1 POWER LINES DOWN

VEHICLES ACCIDENTS:

- 10 WITH INJURIES
- 7 W/O INJURIES
- 1 VEH VS. PED

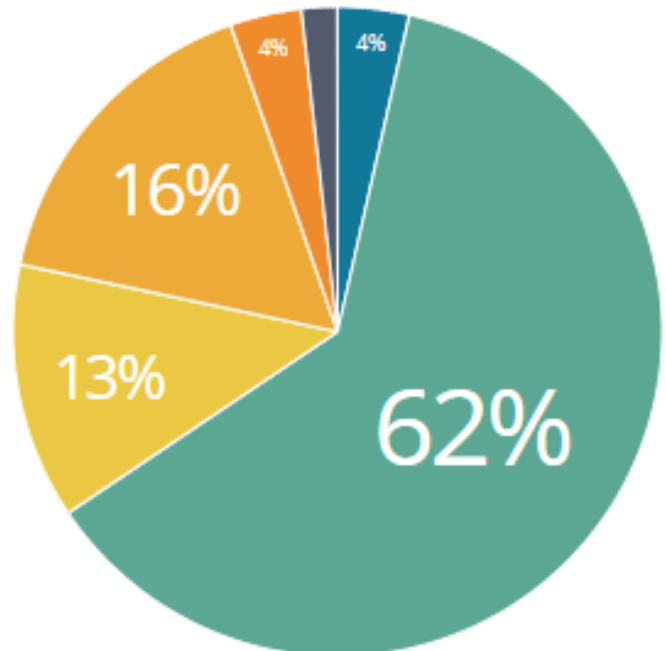
14 PUBLIC ASSISTANCE CALLS

1 HRT DEPLOYMENT –
SWIFT WATER RESCUE

337 INCIDENTS

CALL BREAKDOWN

**62% EMS CALLS
38% FIRE/OTHER**



NEVADA COUNTY CONSOLIDATED FIRE DISTRICT **MAY FIRE PREVENTION REPORT**

RIDE TO SCHOOL IN A FIRE ENGINE



Plan Reviews: 12 Completed

Inspections:

14 General (Operational Permits)

1 Construction

6 Educational Property Walks

Public Education Events: 5

MEETINGS

- Greenhorn Firewise Community Annual Meeting (Mason)
- CCAI Quarterly Round Table Meeting (Mason/Tellam)
- Fire Safe Council Board of Directors Meeting (Mason)
- Met with the Slate Creek/ Fox Wood Firewise Community Leader to assist in evaluating the community for the Firewise Renewal application (Mason)

COMMENTS

- Completed quarterly range qualifications (Mason/ Tellam)
- Capt. Tellam attended Cal Fire Defensible Space Training
- Capt. Tellam completed the Sig Sauer P320 Armorers Course
- Chief Mason attended the Placer County Unified Command Training
- New body worn camera training has been completed and issued. Penn Valley Fire Investigators now have body worn cameras and we're all operating on the same account
- NCC donated a "Ride to School in a Fire Engine" to the Alta Sierra Elementary School PTC. Station 89 provided for a fun filled morning for two students.

"I just wanted to express a very heartfelt thank you for coordinating the special ride to school on the fire engine. The girls were 'over the moon' excited and loved every bit of it.

Jared and Cole did an excellent job showing us around the station and making it super fun for the girls. The presentation at school for the second graders, answering all their questions and giving them all fire hats was a great finish. Thank you to everyone involved."



Agenda Item #15

Closed Session