



Nevada County Consolidated Fire District  
Final Budget for:  
Fiscal Year 2018-19  
As of September 20, 2018

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

	FY 2018-19		2017-18	
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b>Revenues</b>				
Taxes & Assessments	6,273,139	6,220,779	6,009,994	101%
Reimbursements	219,667	108,500	108,000	342%
Other Revenue	126,624	123,524	42,800	135%
<b>Revenue Total</b>	<b>6,619,430</b>	<b>6,452,803</b>	<b>6,160,794</b>	<b>106%</b>
<b>Operating Expenditures</b>				
<b>Wages &amp; Benefits</b>				
Wages	3,513,691	3,531,621	3,177,205	96%
Taxes	60,483	60,836	54,578	91%
Benefits	1,722,689	1,726,281	1,505,967	90%
<b>Wages &amp; Benefits Total</b>	<b>5,296,864</b>	<b>5,318,738</b>	<b>4,737,750</b>	<b>94%</b>
Personnel Related	243,157	246,692	183,462	0.75
Facility & Equipment	388,129	372,149	353,164	90%
Vehicle Related	183,426	183,027	166,293	104%
Gen & Admin	406,996	423,690	343,345	86%
<b>Total Operating Expenditures</b>	<b>6,518,571</b>	<b>6,544,296</b>	<b>5,784,014</b>	<b>93%</b>
<b>Fund 722 Over / &lt;under&gt;</b>	<b>100,859</b>	<b>(91,493)</b>	<b>376,780</b>	
<b>Beginning Cash Balance</b>	<b>1,321,754</b>	<b>1,250,000</b>	<b>819,038</b>	
Revenues	6,619,430	6,452,803	6,160,794	
<b>Available Cash</b>	<b>7,941,184</b>	<b>7,702,803</b>	<b>6,979,832</b>	
Expenditures	(6,518,571)	(6,544,296)	(5,784,013)	
Transfer Out Capital Expenditures (758)	(75,000)	(75,000)	(192,810)	
Transfer Out Contingency Fund (723)	(173,339)	(193,319)	(83,137)	
<b>Ending Cash Balance</b>	<b>1,174,274</b>	<b>890,188</b>	<b>919,872</b>	
<b>Contingency Fund (723)</b>				
Beginning Cash Balance	986,000	986,000	913,000	
Transfer In Operating Funds (722)	173,339	193,319	77,987	
<b>Ending Cash Balance</b>	<b>1,159,339</b>	<b>1,179,319</b>	<b>990,987</b>	

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

	FY 2018-19		2017-18		
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun	
<b>Revenues</b>					
<b><u>Taxes &amp; Assessments</u></b>					
4010 Current Secured (Tax)	2,931,747	2,909,218	2,770,684	101%	5.0% Increase
4020 Current Unsecured (Tax)	47,270	45,967	45,967	98%	
4030 Prior Unsecured (Tax)	250	250	250	322%	
4040 Supplemental Secured (Tax)	55,000	50,000	50,000	113%	
4050 Supplemental Unsecured (Tax)	1,000	1,200	1,200	69%	
4060 Suppl Prior Unsecured (Tax)	300	200	200	172%	
4110 NCCFD Special Assessment	1,936,239	1,936,239	1,879,844	101%	3.0% increase
4150 Special Tax - 2012	917,688	916,609	897,550	102%	2.8% increase
4210 Tax Share: Grass Valley	15,303	6,121	9,182	0%	
4220 Tax Share: Nevada City	-	0	522	100%	
4230 State - Homeowners (Tax)	25,671	25,671	25,292	100%	
4240 State Aid - Prop 172	342,470	329,103	329,103	104%	
4290 Other	200	200	200	100%	
	<b>6,273,139</b>	<b>6,220,779</b>	<b>6,009,994</b>	<b>101%</b>	
<b><u>Reimbursements</u></b>					
4510 Fire Reimbursement (net)	175,000	75,000	75,000	1117%	Increased due to early season activity.
4520 Prior Year Fire Reimbursement	11,167	0	-		
4525 Equipment Rental, no 10	-	0		0%	
4540 Vehicle Repairs (Non-Tax)	7,500	7,500	5,000	121%	
4550 Cost Recovery (Non-Tax)	20,000	20,000	24,000	80%	
4690 Reimbursement - Other	6,000	6,000	4,000	114%	
Subtotal	219,667	108,500	108,000	342%	
<b><u>Other Revenue</u></b>					
4810 Inspections/Permits* (Prevention)	10,000	10,000	5,100	236%	
4812 Plan Review* (Prevention)	5,000	5,000			
4820 Interest (Non-Tax)	16,100	13,000	11,000	150%	
4830 Rentals (Non-Tax)	25,500	25,500	25,500	100%	
4860 Prior Year Revenue (Non-Tax)	68,024	68,024			OTS Grant Revenue from 17/18
4870 Other Revenue (Non-Tax)	2,000	2,000	1,200	0%	
Subtotal	126,624	123,524	42,800	135%	
<b>Revenue Total</b>	<b>6,619,430</b>	<b>6,452,803</b>	<b>6,160,794</b>	<b>106%</b>	

\* New, modified or moved for 2018/19.

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

	FY 2018-19		2017-18	
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b>Wages &amp; Benefits</b>				
<b>Wages (staffing level)</b>				
5111 Chief / Deputy Chief (2)	334,885	(2)	334,885	312,669 (2) 100%
5113 Battalion Chief (2)	201,286	(2)	201,286	188,601 (2) 99%
5114 Prevention(2)	185,507	(2)	184,914	174,643 (2) 89%
5121 Captains (9)	740,630	(9)	741,596	705,275 (9) 96%
5122 Lieutenants (6)	414,064	(6)	414,064	394,736 (6) 107%
5123 Firefighter (12)	639,808	(12)	639,161	606,196 (12) 94%
5131 Suppl/Seasonal/Apprentic FF	127,259		145,829	
5132 PCF Program	3,500		3,500	5,000 71%
5141 Clerical(3)	202,867	(3)	203,532	192,728 (3) 99%
5145 Fire Mechanic (2)	107,391	(1.5)	107,391	87,242 (1.5) 80%
5151 Overtime	394,705		394,752	359,964 91%
5153 Additional Overtime Staffing	16,112		16,118	
5161 Strike Team	-		0	0 0%
5165 Strike Team Backfill	-		0	0 0%
5171 Holiday Stipend	65,123		65,133	61,828 99%
5173 Vacation Sell Back	76,055		76,085	84,948 91%
5181 Incentive Pay	-		0	0 0%
5183 Volunteer Officer	-		0	0 0%
5185 Directors	4,500		3,375	3,375 84%
<b>Subtotal</b>	<b>3,513,691</b>	<b>(37.5)</b>	<b>3,531,621</b>	<b>3,177,205 96%</b>
<b>Taxes</b>				
5511 Medicare: Employer Tax	51,268		51,528	46,010 89%
5512 FICA: Employer Tax	496		426	1,709 23%
5521 SUI: Employer Tax	8,719		8,882	6,859 115%
<b>Subtotal</b>	<b>60,483</b>		<b>60,836</b>	<b>54,578 91%</b>

Per MOU, employment agreements  
COLA's, step increases



7 seasonal, paid from prior year  
strike team net revenues.

Discretionary.

\* New, modified or moved for 2018/19.

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

		FY 2018-19		2017-18	
		Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b>Benefits</b>					
5711 CalPERS		752,424	754,723	624,033	97%
5731 Health Insurance		772,464	772,464	752,136	83%
5735 Life Insurance		15,699	15,852	12,324	99%
5751 Workers Comp Insurance		182,102	183,243	117,474	97%
Subtotal		1,722,689	1,726,281	1,505,967	90%
<b>Wages &amp; Benefits Total</b>		<b>5,296,864</b>	<b>5,318,738</b>	<b>4,737,750</b>	<b>94%</b>
% of Revenue	Permenant staffing	77.7%	79.7%	76.9%	
	W/seasonal personnel	80.0% Seasonal cost funded by prior strike team revenue.			
<b>Personnel Related</b>					
<b>Clothing/PPE</b>					
6011 Uniforms		15,308	15,308	17,500	60%
6021 Personal Protective Equipment		45,000	45,000	45,000	87%
6022 PPE Auxiliary Personnel*		40,000	40,000		
6031 Safety & PPE (per MOU)		25,350	25,350	25,350	93%
Subtotal		125,658	125,658	87,850	83%
<b>Food / Meals</b>					
6111 Meals - Administration		350	350	500	34%
6113 Meals - Fire		1,000	1,000	800	42%
6114 Meals - Interns		26,199	33,134	23,887	45%
Subtotal		27,549	34,484	25,187	46%
<b>Training / Fitness</b>					
6211 Wellness*		24,400	24,400	21,600	} 103%
6213 Fitness*		7,200	5,200	3,400	
6221 Tuition/Licenses		24,125	24,125	22,625	66%
6232 Travel*		8,625	8,625	2,000	100%
6241 Training Materials		5,000	5,000	5,000	73%
6246 Public Safety Training Center		1,000	1,000	1,000	61%
6251 Education Incentive Program		9,600	9,600	9,300	6%
6261 Mandatory Licenses		2,500	2,500	2,500	31%
6271 Admin Training		7,500	6,100	3,000	60%
Subtotal		89,950	86,550	70,425	75%
<b>Personnel Related Total</b>		<b>243,157</b>	<b>246,692</b>	<b>183,462</b>	<b>75%</b>

5711 CalPERS  
 Safety 18.68% PEPRA 12.14%  
 Misc 13.44% PEPRA 6.84%  
 UAL \$239,694 Surv Ben 4 \$2,234  
 ExMod from 77% to 116%

Seasonal & Intern

3.5 and 13.5 Interns

\* New, modified or moved for 2018/19.

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

	<b>FY 2018-19</b>		<b>2017-18</b>	
	<b>Final Budget</b>	<b>Preliminary Budget</b>	<b>Final Budget</b>	<b>Through 30-Jun</b>
<b>Facility &amp; Equipment</b>				
<b>Communication</b>				
6511 Telephones	18,800	18,800	16,360	93%
6521 Cellular Phones	10,071	9,591	11,326	74%
Subtotal	28,871	28,391	27,686	85%
<b>Station</b>				
6551 Supplies & Services	14,940	14,940	13,500	111%
6591 Small Tools	1,750	1,750	4,500	39%
Subtotal	16,690	16,690	18,000	93%
<b>Insurance</b>				
6611 Liability & Umbrella	13,464	13,464	13,149	98%
6621 Property	15,270	15,270	17,159	86%
Subtotal	28,734	28,734	30,308	91%
<b>Facility Maintenance*</b>				
6681 Facility Maintenance & Imp	120,000	120,000	120,000	92%
Subtotal	120,000	120,000	120,000	90%
<b>Medical Supplies</b>				
6716 EMS Supplies	10,000	10,000	10,000	97%
Subtotal	10,000	10,000	10,000	97%
<b>Apparatus Equipment *</b>				
6751 Hose*	17,000	17,000		
6756 Ladder*	1,100	1,100		
6761 Suppression Equip/Small Tools	13,200	13,200	15,000	
6766 Power Tools*	6,900	6,900		
6771 Pumps*	4,449	4,449		
6776 Mobile Communication*	9,600	9,600	8,000	101%
6781 Technical Rescue Equipment	6,500	6,500	6,500	99%
6786 SCBA's*	12,000	12,000	12,000	81%
6791 Small Tools*	-	0		
6796 Other	-	0	23,000	
Subtotal	70,749	70,749	64,500	

\* New, modified or moved for 2018/19.

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

	FY 2018-19		2017-18	
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b>Utilities</b>				
6811 Alarm	1,470	1,470	985	73%
6821 Electricity / Gas (PGE)	42,046	42,046	43,226	94%
6831 Propane	8,933	8,433	10,609	82%
6841 Trash	3,815	3,815	3,630	100%
6851 Water / Sewer	7,885	7,885	7,620	101%
Subtotal	64,149	63,649	66,070	93%
<b>Capital Expenditures</b>				
6911 Station	-	0	3,000	0%
6921 Equipment	-	0	1,300	0%
6931 Vehicle	-	0	-	0%
6941 Admin	48,935	33,935	12,300	102%
6951 Other	-	0	-	-
Subtotal	48,935	33,935	16,600	75%
<b>Facility &amp; Equipment Total</b>	<b>388,129</b>	<b>372,149</b>	<b>353,164</b>	<b>90%</b>
<b>Vehicle Related</b>				
<b>Insurance</b>				
7001 Vehicle Insurance	8,723	8,723	7,766	95%
Subtotal	8,723	8,723	7,766	95%
<b>Maintenance</b>				
7048 All categories	105,000	105,000	105,000	106%
Subtotal	105,000	105,000	105,000	106%
<b>Fuel</b>				
7051 Fuel	69,703	69,304	53,527	101%
Subtotal	69,703	69,304	53,527	101%
<b>Vehicle Related Total</b>	<b>183,426</b>	<b>183,027</b>	<b>166,293</b>	<b>104%</b>

Computers, Laserfiche, web design, +

\* New, modified or moved for 2018/19.

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

	FY 2018-19		2017-18		
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun	
<b>Gen &amp; Admin</b>					
<b>Office Expense</b>					
7502 Administration	8,600	8,600	4,000	120%	
7506 Board	500	3,000	500	222%	Firehouse, Incident View, ESO WFR, Microsoft, Laserfiche Backup, security
7508 Computers *	55,945	53,423	36,063	0%	
7509 Copier*	1,070	1,000	1,080	0%	
7511 Memberships	13,594	13,594	14,033	90%	
7516 Mileage Reimbursement	-	0	200	0%	
7521 Postage & Delivery	1,000	1,000	1,000	90%	
7531 Other	-	0	250	299%	
<b>Subtotal</b>	<b>80,709</b>	<b>80,617</b>	<b>57,126</b>	<b>101%</b>	
<b>Professional Services</b>					
7551 Accounting	21,350	19,950	12,700	80%	GovInvest, 3 year.
7556 Computer	10,800	10,800	9,000	97%	
7561 Consultants	12,500	7,500	8,500	83%	
7563 Hiring	5,475	5,475	5,955	125%	
7566 Legal	26,850	25,070	22,520	91%	
7571 Medical Director	1,873	1,873	1,874	100%	
<b>Subtotal</b>	<b>78,848</b>	<b>70,668</b>	<b>60,549</b>	<b>92%</b>	
<b>Publications</b>					
7591 Legal Notices	1,000	1,000	1,000	49%	
7596 Marketing/Advertising	1,000	1,000	1,000	92%	
<b>Subtotal</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>70%</b>	
<b>Special District</b>					
7611 Election	-	29,000	-	0%	
7621 LAFCo Budget Share	5,120	5,120	4,593	108%	
7631 Nevada County Fees	68,272	67,797	64,777	101%	Estimate
7641 Other	-	0	600	0%	
<b>Subtotal</b>	<b>73,392</b>	<b>101,917</b>	<b>69,970</b>	<b>100%</b>	

\* New, modified or moved for 2018/19.

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

	FY 2018-19		2017-18		
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun	
<b><u>Prevention</u></b>					
7651 Code purchases	3,000	3,000	3,000	60%	Increased personnel
7653 Investigation supplies	13,462	9,900	9,000	79%	Vests
7657 Inspection supplies	1,000	1,000	2,000	87%	
7661 Professional Svcs/Plan checks	4,000	4,000	2,000	43%	
7663 Public Education supplies	2,480	2,480	2,200	83%	
7665 Subscriptions/Memberships	5,750	5,750	4,000	60%	
7667 Training	5,000	5,000	5,000	45%	
7669 Other	11,694	11,694	500	472%	Radios, Safety Eq, Drone Access.
<b>Subtotal</b>	<b>46,386</b>	<b>42,824</b>	<b>27,700</b>	<b>75%</b>	
<b><u>JPA</u></b>					
7831 Dispatch Charges	120,000	120,000	120,000	76%	
7841 JPA Expense Allocation	5,662	5,664	6,000	92%	
<b>Subtotal</b>	<b>125,662</b>	<b>125,664</b>	<b>126,000</b>	<b>76%</b>	
<b>Gen &amp; Admin Total</b>	<b>406,996</b>	<b>423,690</b>	<b>343,345</b>	<b>86%</b>	
<b>Total Operating Expenditures</b>	<b>6,518,571</b>	<b>6,544,294</b>	<b>5,784,014</b>	<b>93%</b>	
	-	-	-		
<b>Fund 722 Over / &lt;under&gt;</b>	<b>100,859</b>	<b>(91,491)</b>	<b>376,780</b>		

\* New, modified or moved for 2018/19.

**Budget Summary for:**  
**~Mitigation Fees Fund 733~**

	FY 2018-19		2017-18	
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b>Revenues</b>				
4160 Mitigation Fees	80,000	80,000	80,000	104%
4820 Interest	1,900	-	1,900	158%
<b>Revenue Total</b>	<b>81,900</b>	<b>80,000</b>	<b>81,900</b>	<b>105%</b>
6911 Structure & Improvements	54,170	54,170	54,170	100%
6921 Equipment	149,054	149,054	54,001	0%
<b>Expense Total</b>	<b>203,224</b>	<b>203,224</b>	<b>108,171</b>	<b>50%</b>
<b>Fund 733 Over / &lt;under&gt;</b>	<b>(121,324)</b>	<b>(123,224)</b>	<b>(26,271)</b>	
<b>Beginning Cash</b>	207,511	203,400	175,333	
Fund 733 Over / <under>	(121,324)	(123,224)	(26,271)	
<b>Ending Cash</b>	<b>86,187</b>	<b>80,176</b>	<b>149,062</b>	
<b>Detail</b>				
<u>Acct Description</u>	<u>Amount</u>	<u>Amount</u>		
6911 West America	54,170	54,170		
6921 Type II engine - Sept payment	99,556	99,556		
Type II engine - March payment	49,498	49,498		
	<u>149,054</u>	<u>149,054</u>		

**Budget Summary for:**  
**~Special Tax Fund 734~**

	FY 2018-19		2017-18	
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b>Revenues</b>				
4150 Special Tax 2012	925,357	925,357	900,153	102%
4820 Interest	-	-	-	0%
<b>Revenue Total</b>	<b>925,357</b>	<b>925,357</b>	<b>900,153</b>	<b>102%</b>
7631 Special District Fees	8,748	8,748	8,101	105%
<b>Expense Total</b>	<b>8,748</b>	<b>8,748</b>	<b>8,101</b>	<b>105%</b>
<b>Fund 734 Over / &lt;under&gt;</b>	<b>916,609</b>	<b>916,609</b>	<b>892,052</b>	
<b>Beginning Cash</b>	1,079	-	5,499	
Fund over / <under>	916,609	91,669	892,051	
Transfer Out	(917,688)	(916,609)	(897,550)	
<b>Ending Cash</b>	-	-	-	

**Budget Summary for:**  
**~Capital Expenditure Fund 758~**

	FY 2018-19		2017-18	
	Final Budget	Preliminary Budget	Final Budget	Through 30-Jun
<b>Revenues</b>				
4820 Interest	7,300	5,000	6,000	192%
4830 Equipment Rental	42,000			
4850 Sale of Surplus Property	75,000	75,000	300,000	0%
<b>Revenue Total</b>	<b>124,300</b>	<b>80,000</b>	<b>306,000</b>	<b>9%</b>
6911 Station	6,000	6,000	307,000	100%
6921 Equipment	190,250	182,250	125,000	30%
6931 Vehicles	407,686	340,686	386,140	42%
7561 Consultants	29,500	29,500	18,000	0%
<b>Expense Total</b>	<b>633,436</b>	<b>558,436</b>	<b>836,140</b>	<b>60%</b>
<b>Fund 758 Over / &lt;under&gt;</b>	<b>(509,136)</b>	<b>(478,436)</b>	<b>(530,140)</b>	
<b>Beginning Cash</b>	713,308	716,000	893,617	
Transfer in from 722	75,000	75,000	192,810	
Fund 758 Over / <under>	(509,136)	(478,436)	(530,140)	
<b>Ending Cash</b>	<b>279,172</b>	<b>312,564</b>	<b>556,287</b>	

**Details**

<u>Acct</u>	<u>Amount</u>	<u>Amount</u>
6911 Decontamination Unit	6,000	6,000
6921 Grant Share	35,000	100,000
Extrication 88	31,000	35,000
Extrication Rescue Vehicle	12,000	
E86 Outfitting - rollover	13,250	13,250
Holmotro carry over from 17/18	9,000	9,000
Equipment	90,000	25,000
	<u>190,250</u>	<u>182,250</u>
6931 E89 payments (2)	115,686	115,686
Fleet vehicle	42,000	
Rescue Vehicle	250,000	225,000
	<u>407,686</u>	<u>340,686</u>
7561 Vehicle Sale Commissions	4,500	45,000
Station 86	25,000	25,000
	<u>29,500</u>	<u>70,000</u>
	<u>633,436</u>	<u>598,936</u>

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

	722 Operating	723 Contingency	733 AB1600	734 Spec Tax	758 Capital	Total
Beginning Balance	1,321,754	986,000	207,511	1,079	713,308	3,229,652
Receipts	5,701,742		81,900	925,357	124,300	6,833,299
Special Tax	917,688			(917,688)		-
Expenditures	(6,518,571)		(203,224)	(8,748)	(633,436)	(7,363,979)
Change for Fiscal Year	100,859	-	(121,324)	(1,079)	(509,136)	(530,680)
Transfers						
Contingency	(173,339)	173,339				-
Equipment Fund	(75,000)				75,000	-
Ending Balance	1,174,274	1,159,339	86,187	0	279,172	2,698,972