

Budget Summary for:
~Operating Fund 722~

	FY 2022-23		2021-22		
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun	
Revenues					
<u>Taxes & Assessments</u>					
4010 Current Secured (Tax)	3,825,234	3,544,420	3,397,434	102%	5.0% increase
4011 Prior Secured (Tax)	-		-		
4020 Current Unsecured (Tax)	54,819	50,758	50,758	107%	8.0% increase
4030 Prior Unsecured (Tax)	2,296	2,296	2,296	46%	
4040 Supplemental Secured (Tax)	47,344	47,344	47,344	195%	
4050 Supplemental Unsecured (Tax)	8,598	8,598	8,598	19%	
4060 Suppl Prior Unsecured (Tax)	388	388	388	68%	
4110 NCCFD Special Assess	2,214,078	2,202,364	2,136,398	100%	3.0% increase/Actuals from Willdan
4150 Special Tax - 2012	1,001,388	1,022,791	1,002,919	99%	3.0% increase/Actuals from Willdan
4230 State - Homeowners (Tax)	24,888	24,888	24,889	101%	
4240 State Aid - Prop 172	388,019	388,019	388,019	108%	Same as prior fiscal year
4290 Other	-	0	-		
	7,567,051	7,291,867	7,059,043	102%	
<u>Reimbursements</u>					
4510 Fire Reimbursement (net)	75,000	75,000	149,850	199%	
4520 Prior Year Fire Reimbursement	-	0	-		
4540 Vehicle Repairs (Non-Tax)	5,000	5,000	7,500	40%	
4550 Cost Recovery (Non-Tax)	3,000	3,000	6,000	67%	
4690 Reimbursement - Other	23,480	50,960	48,460	100%	DSI & Higgins Contract decrease
Subtotal	106,480	133,960	211,810	167%	
<u>Other Revenue</u>					
4810 Inspections/Permits (Prevention)	7,500	7,500	7,500	82%	
4812 Plan Review (Prevention)	12,000	12,000	15,000	96%	
4820 Interest (Non-Tax)	22,000	22,000	25,000	89%	
4830 Rentals (Non-Tax)	3,240	3,240	3,240	134%	
4840 Other Current Svcs (Non-Tax)	3,000	3,000	-	0%	
4850 Sale: Surplus Equipment (net)	-	0	-	0%	
4860 Prior Year Revenue (Non-Tax)	-	0	-	0%	
4870 Other Revenue (Non-Tax)	-	0	-		
Subtotal	47,740	47,740	50,740	95%	
Revenue Total	7,721,271	7,473,567	7,321,593	104%	

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	FY 2022-23		2021-22	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Wages & Benefits				
Wages (staffing level)				
5111 Chief / Division Chief (2)	322,361	(2) 322,361	371,239	(2) 98%
5113 Battalion Chief (3)	350,039	(2) 350,039	303,818	(3) 97%
5114 Prevention(2.25)	248,147	(2) 248,147	232,149	(2.25) 94%
5121 Captains (9)	875,804	(9) 875,804	867,572	(9) 98%
5122 Lieutenants (6)	467,539	(6) 467,539	439,613	(6) 99%
5123 Firefighter (12)	736,903	(12) 736,903	652,987	(12) 100%
5131 Suppl/Seasonal/Apprentic FF	157,277	157,277	178,220	(6)
5132 PCF Program	4,800	4,800	2,482	100%
5141 Clerical(2.5)	203,691	(3) 203,691	198,423	(2.5) 90%
5145 Fire Mechanic (2)	149,089	(2) 149,089	158,759	(2) 84%
5151 Overtime & ESPL	501,483	501,483	625,226	95%
5153 Additional Overtime Staffing	18,541	18,541	19,488	76%
5161 Strike Team	-	0	-	0%
5165 Strike Team Backfill	-	0	-	0%
5171 Holiday Stipend	80,199	80,199	78,028	101%
5173 Vacation Sell Back	115,648	115,648	132,788	114%
5185 Directors	4,500	4,500	4,500	58%
Subtotal	4,236,021	(38) 4,236,021	4,265,292	(44.75) 97%
Taxes				
5511 Medicare: Employer Tax	61,457	61,457	62,264	103%
5512 FICA: Employer Tax	887	887	372	85%
5521 SUI: Employer Tax	5,637	5,637	6,030	108%
Subtotal	67,980	67,980	68,666	89%
Benefits				
5711 CalPERS	1,258,282	1,258,282	1,084,698	101%
5731 Health Insurance	772,464	772,464	772,464	84%
5735 Life Insurance	14,400	14,400	14,400	86%
5751 Workers Comp Insurance	228,707	210,276	159,009	88%
Subtotal	2,273,853	2,255,422	2,030,571	94%
Wages & Benefits Total	6,577,854	6,559,423	6,364,529	96%
% of Revenue	85.2%	87.8%	86.9%	
Adjusted for seasonal reserve	83.2%	87.8%		

Classic
Safety 21.84%, Misc 15.25%
PEPRA
Safety 12.78%, Misc 7.47%
UAL \$540k
EMOD 117% & 21/22 Payroll Actuals

Budget Summary for:
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	FY 2022-23		2021-22		
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun	
Personnel Related					
<u>Clothing/PPE</u>					
6011 Uniforms	35,080	31,480	26,460	79%	Increase in cost of items
6021 Personal Protective Equipment	51,500	35,000	65,000	54%	21/22 PPE Order
6031 Safety & PPE (per MOU)	32,130	32,130	32,130	96%	
Subtotal	118,710	98,610	123,590	70%	
<u>Food / Meals</u>					
6111 Meals - Administration	1,300	1,300	850	105%	
6113 Meals - Fire	1,000	1,000	1,000	36%	
6114 Meals - Interns	15,411	15,411	-		6 2nd half
Subtotal	17,711	17,711	1,850	68%	
<u>Training / Fitness</u>					
6211 Wellness	31,660	31,660	31,660	83%	
6213 Fitness	5,910	4,710	4,744	97%	Increase in cost of items
6221 Tuition/Licenses	30,500	30,000	25,000	83%	Additional training for Drone program
6232 Travel	10,000	10,000	7,500	84%	
6241 Training Materials	2,500	2,500	2,000	82%	
6246 Public Safety Training Center	1,000	1,000	1,000	0%	
6261 Mandatory Licenses	2,500	2,500	2,500	59%	
6271 Admin Training	8,500	8,500	2,500	4%	
Subtotal	92,570	90,870	76,904	79%	
Personnel Related Total	228,991	207,191	202,344	74%	

Budget Summary for:
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	FY 2022-23		2021-22		
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun	
Facility & Equipment					
Communication					
6511 Telephones	19,260	19,260	18,760	98%	
6521 Cellular Phones	15,500	15,500	10,600	81%	
Subtotal	34,760	34,760	29,360	92%	
Station					
6551 Supplies & Services	24,760	24,760	20,000	102%	
Subtotal	24,760	24,760	20,000	102%	
Insurance					
6611 Liability & Umbrella	26,887	26,887	23,794	100%	
6621 Property	22,289	22,289	22,979	86%	
Subtotal	49,176	49,176	46,773	93%	
Facility Maintenance					
6681 Facility Maintenance & Imp	189,000	145,000	250,000	81%	FY 21/22 projects completed
Subtotal	189,000	145,000	250,000	81%	
Medical Supplies					
6716 EMS Supplies	18,500	18,500	18,000	95%	
Subtotal	18,500	18,500	18,000	95%	
Apparatus Equipment					
6751 Hose	22,000	22,000	22,000	97%	
6756 Ladder	1,553	1,553	1,500	0%	
6761 Suppression Equip/Small Tools	7,500	7,500	7,500	91%	
6766 Power Tools	7,902	7,902	16,800	53%	
6771 Pumps	4,337	4,337	3,830	130%	
6776 Mobile Communication	7,685	5,800	4,300	100%	District share of FY 21/22 grant
6781 Technical Rescue Equipment	13,000	13,000	13,000	91%	
6786 SCBA's	10,500	8,500	8,500	70%	Additional masks and calibration costs
6791 Small Tools	-	0	-		
6796 Drone	1,412	412	1,912	0%	Certificate Renewal, Bi-annual
6798 Utility Terrain Vehicle	1,500	1,500	3,220		
Subtotal	77,389	72,504	82,562	81%	

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	FY 2022-23		2021-22	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
<u>Utilities</u>				
6811 Alarm	1,500	1,500	1,500	88%
6821 Electricity / Gas (PGE)	56,170	56,170	50,391	103%
6831 Propane	13,924	13,924	12,432	96%
6841 Trash	3,600	3,600	3,600	87%
6851 Water / Sewer	11,487	11,487	8,731	100%
Subtotal	86,681	86,681	76,654	100%
<u>Capital Expenditures</u>				
6911 Station	-	0	7,800	
6921 Equipment	-	0	6,000	4%
6931 Vehicle	-	0	-	
6941 Admin	27,125	27,125	3,000	175%
6951 Other	-	0	-	
Subtotal	27,125	27,125	16,800	32%
Facility & Equipment Total	507,391	458,506	540,149	85%
<u>Vehicle Related</u>				
<u>Insurance</u>				
7001 Vehicle Insurance	10,085	10,085	12,225	106%
Subtotal	10,085	10,085	12,225	106%
<u>Maintenance</u>				
7048 All categories	111,000	111,000	107,342	90%
Subtotal	111,000	111,000	107,342	90%
<u>Fuel</u>				
7051 Fuel	93,447	93,447	82,000	101%
Subtotal	93,447	93,447	82,000	101%
Vehicle Related Total	214,532	214,532	201,567	96%

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	FY 2022-23		2021-22		
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun	
Gen & Admin					
Office Expense					
7502 Administration	4,500	4,500	7,000	53%	
7506 Board	1,000	1,000	500	110%	
7508 Computers	86,233	81,583	90,000	90%	Increase for call volume
7509 Copier	1,200	1,200	1,500	69%	
7511 Memberships	16,190	16,190	15,655	76%	CSDA & CSFA Memberships
7516 Mileage Reimbursement	100	100	-	0%	
7521 Postage & Delivery	1,100	1,100	1,900	67%	
7531 Other	-	-	-		
Subtotal	110,323	105,673	116,555	83%	
Professional Services					
7551 Accounting	12,880	12,880	12,880	97%	
7556 Computer	14,980	14,980	14,850	73%	
7561 Consultants	10,000	7,500	7,500	97%	Additional Costs
7563 Hiring	11,380	9,380	25,000	54%	Chief Background
7566 Legal	46,675	46,675	41,675	55%	Negotiations included
7571 Medical Director	6,600	6,600	6,600	100%	
Subtotal	102,515	98,015	108,505	68%	
Publications					
7591 Legal Notices	600	600	600	105%	
7596 Marketing/Advertising	500	500	500	0%	
Subtotal	1,100	1,100	1,100	57%	
Special District					
7611 Election	30,000	30,000	-		
7621 LAFCo Budget Share	6,663	6,346	6,072	101%	
7631 Nevada County Fees	89,228	89,228	85,557	100%	
7641 Other	-	-	-		
Subtotal	125,891	125,574	91,629	100%	

Budget Summary for:
~Operating Fund 722~

	FY 2022-23		2021-22	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
<u>Prevention</u>				
7651 Code purchases	1,800	1,800	1,800	98%
7653 Investigation supplies	4,300	4,300	4,300	88%
7657 Inspection supplies	1,500	1,500	1,500	41%
7661 Professional Svcs/Plan checks	2,500	2,500	2,500	8%
7663 Public Education supplies	3,100	3,100	4,000	106%
7665 Subscriptions/Memberships	1,400	1,400	3,000	59%
7667 Training	6,000	6,000	9,000	85%
7669 Other	1,500	1,500	3,500	55%
Subtotal	22,100	22,100	29,600	74%
<u>JPA</u>				
7831 Dispatch Charges	130,000	130,000	125,000	101%
7841 JPA Expense Allocation	12,862	13,000	11,483	100%
Subtotal	142,862	143,000	136,483	101%
Gen & Admin Total	504,791	495,462	483,872	87%
Total Operating Expenditures	8,033,560	7,935,115	7,792,461	94%
-				
<u>Other Income & Expense</u>				
9101 Grant Expense	(36,000)	(36,000)		89 Generator Grant
Fund 722 Over / <under>	(348,288)	(497,548)	(470,868)	
Note: Cost of seasonal program	157,277			

Budget Summary for:
~Mitigation Fee Fund 733~

	FY22-23		2021-2022	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Revenues				
4160 Mitigation Fees	100,412	100,412	85,000	99%
4820 Interest	1,200	1,500	1,500	67% decreased on last years numbers
Revenue Total	101,612	101,912	86,500	110%
Expenses				
6911 Structure & Improvements	-	-	0	100%
6921 Equipment	51,803	49,498	99,996	99%
7561 Consultants	23,000	23,000		
Expense Total	74,803	72,498	99,996	99%
Fund 733 Over / <under>	26,809	29,414	(13,496)	
Beginning Cash	97,900	106,660	0	
Fund 733 Over / <under>	26,809	29,414	0	
Ending Cash	124,709	136,074	0	

Detail

<u>Acct Description</u>	<u>Amount</u>
6921 E 86 payments	49,498
Ring Cutter	2,305
7561 Consultant	23,000
Nexus Study	

Budget Summary for:
~Special Tax Fund 734~

	FY 2022-23		2021-22	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Revenues				
4150 Special Tax 2012	1,010,219	1,033,123	1,011,029	99% Acutual numbers from Willdan
4820 Interest	1,500	0	2,000	83% Decrease based on 1st years numb
Revenue Total	1,011,719	1,033,123	1,013,029	99%
Expenses				
7631 Special District Fees	10,331	10,331	10,110	81%
Expense Total	10,331	10,331	10,110	81%
Fund 734 Over / <under>	1,001,388	1,022,791	1,002,919	
Beginning Cash	58,037			
Fund 734 Over / <under>	1,001,388			
Transfer Out	(1,001,388)			
Ending Cash	58,037			

Budget Summary for:
~Capital Expenditure Fund 758~

	FY 2022-23		2021-22	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Revenues				
4820 Interest	-	-	0	100%
4830 Equipment Rental	-	-	0	
4850 Sale of Surplus Property	60,000	60,000	25,000	83%
Revenue Total	60,000	60,000	25,000	213%
Expenses				
6911 Station	8,000	8,000	0	
6921 Equipment	151,249	191,249	320,048	81% New WT Payment will start 23/24 FY
6931 Vehicles	65,000	65,000	65,000	64%
7561 Consultants	6,000	6,000	0	
Expense Total	230,249	270,249	385,048	78%
Fund 758 Over / <under>	(170,249)	(210,249)	(360,048)	
Beginning Cash	320,892	320,892		
Transfer in from 723	125,000	125,000		
Fund 758 Over / <under>	(170,249)	(210,249)		
Ending Cash	275,643	235,643		

Budget Summary for:
~Capital Expenditure Fund 758~

FY 2022-23

Final	Preliminary
Budget	Budget

Beginning Cash	426,000	426,000
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Expenses

1008-5 Station 86		220,000	220,000
Siding	100,000		
Additional Bathroom	25,000		
Remodel Kitchen	50,000		
New Door	5,000		
Ceiling Walls	15,000		
HVAC System	25,000		

Expense Total		220,000	220,000
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Fund 758 Over / <under>		206,000	206,000
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Beginning Cash		426,000	426,000
Fund 758 Over / <under>		206,000	206,000
Ending Cash		220,000	220,000