



Nevada County Consolidated Fire District

Resolution 25-25

Final Budget for the Fiscal Year 2025-26

WHEREAS, § 13895 of the California Health and Safety Code requires the adoption of an Operations Budget by the Board of Directors on or before October 1 each year at a public hearing; and

WHEREAS, management has identified the need to expend funds during Fiscal Year 2025-26 to maintain a designated level of service over and above operational expenditures; and

WHEREAS, the District currently has three designated Funds from which supplemental purchases may be taken; Fund 733 AB 1600, Fund 734 Special Tax Assessment (2012) and Fund 758 Capital Purchases (if necessary);

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District hereby adopts the Final Budget for Fiscal Year 2025-26 in the amount of \$9,319,053 attached hereto as Exhibit "A", with the stipulation that all purchases comply with Resolution 25-06:

- | | |
|---------------|-------------|
| 1. Fund 722 - | \$7,799,696 |
| 2. Fund 733 - | \$ 35,000 |
| 3. Fund 734 - | \$1,127,885 |
| 4. Fund 758 - | \$ 357,172 |

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 24th day of September 2025 by the following roll call:

Ayes: Dorland, Bennett, Carrington, Slade - Troutman, Hall, Nelson

Noes:

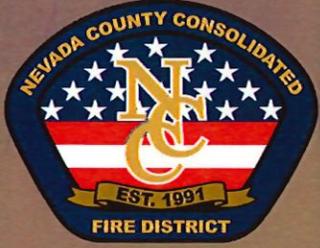
Absent: Grueneberg

Abstain:

Patricia Nelson, Vice President of the Board
Nevada County Consolidated Fire District

Attest:

Tricia Bush, Secretary of the Board



Nevada County Consolidated Fire District

Final Budget for Fiscal Year 2025-2026



Presented By:

Jason Robitaille
Fire Chief

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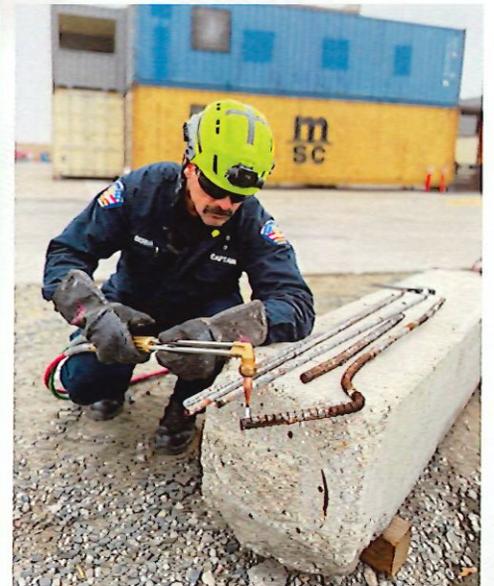
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BUDGET SUMMARY

Fund 722 is the general operating fund of the district. The primary revenue sources of the General fund are Property Taxes, Special Assessment, reimbursement for items such as strike team assignments, vehicle repairs and cost recovery, and other revenue for rentals, operations permits and plan reviews.

Fund 723 is an internal contingency fund for the district. This fund is to maintain 10% of revenue.

Fund 733 is for development impact fees, or more commonly known as AB 1600 mitigation fees. The revenue source from this fund is for new development (building) within the boundaries of Nevada County Consolidated Fire District. These funds are restricted for use for new improvements or services.

Fund 734 is the 2012 Special Tax fund; these funds are to maintain prompt local fire protection and emergency medical responses within the district. This was to maintain the current staffing and prevent the layoff of personnel. These funds are transferred to the general fund, 722, to maintain these services.

Fund 758 is the capital reserve fund of the district. The main revenue source for this fund is from the sale of surplus equipment and transfers from the general operating fund, 722. These funds cover expenses for capital improvement, apparatus, and equipment replacement.



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

	<u>2025-26</u>	<u>2025-26</u>	
	<u>Preliminary</u>	<u>Final</u>	<u>FY 24/25</u>
	<u>Budget</u>	<u>Budget</u>	<u>30-Jun</u>
<u>Revenues</u>			
Taxes & Assessments	8,345,772	8,316,759	101%
Reimbursements	145,635	195,635	0%
Other Revenue	127,865	145,425	146%
Revenue Total	8,619,272	8,657,819	107%
<u>Operating Expenditures</u>			
Wages & Benefits			
Wages	4,389,388	4,464,190	110%
Taxes	71,186	72,296	97%
Benefits	2,723,035	2,694,426	97%
Wages & Benefits Total	7,183,609	7,230,912	105%
Personnel Related	240,668	187,868	97%
Facility & Equipment	612,683	558,301	75%
Vehicle Related	214,396	225,096	103%
Gen & Admin	667,787	658,425	80%
Total Operating Expenditures	8,919,143	8,860,601	101%
Other Income & Expense	18,480	18,480	
Fund 722 Over / <under>	<u>(281,391)</u>	<u>(221,262)</u>	
Seasonal program funded from prior yr			
Fund 722 adjusted Over / <under>	<u>(281,391)</u>	<u>(221,262)</u>	
Beginning Cash Balance	1,804,854	2,430,677	
Revenues	8,619,272	8,657,819	
Available Cash	10,424,126	11,088,496	
Expenditures	(8,919,143)	(8,860,601)	
Other Income & Expense	(18,480)	(18,480)	
Transfer Out Capital Expenditures (758)	(275,000)	(275,000)	
Transfer Out Contingency Fund (723)	-	-	
Ending Cash Balance	1,211,503	1,934,415	
<u>Contingency Fund (723)</u>			
Beginning Cash Balance	1,038,736	1,038,736	
Transfer In Operating Funds (722)	-	-	
Ending Cash Balance	1,038,736	1,038,736	

Budget Summary for:
~Operating Fund 722~

	FY 2025-26	2025-26	
	Preliminary Budget	Final Budget	FY 2024-25
Revenues			
<u>Taxes & Assessments</u>			
4010 Current Secured (Tax)	4,123,172	4,121,889	101%
4011 Prior Secured (Tax)	-	-	
4020 Current Unsecured (Tax)	66,942	63,819	92%
4030 Prior Unsecured (Tax)	500	765	50%
4040 Supplemental Secured (Tax)	82,740	92,139	89%
4050 Supplemental Unsecured (Tax)	1,200	2,217	61%
4060 Suppl Prior Unsecured (Tax)	450	500	98%
4110 NCCFD Special Assessm	2,476,048	2,468,715	100%
4150 Special Tax - 2012	1,067,685	1,076,246	100%
4230 State - Homeowners (Tax)	24,195	24,058	99%
4240 State Aid - Prop 172	510,827	466,412	105%
4290 Other	-	-	
	8,353,759	8,316,759	101%
<u>Reimbursements</u>			
4510 Fire Reimbursement (net)	100,000	150,000	
4520 Prior Year Fire Reimbursement	-	-	
4540 Vehicle Repairs (Non-Tax)	7,500	7,500	160%
4550 Cost Recovery (Non-Tax)	25,000	25,000	101%
4690 Reimbursement - Other	13,135	13,135	101%
Subtotal	145,635	195,635	146%
<u>Other Revenue</u>			
4810 Inspections/Permits (Prevention)	14,825	14,825	102%
4812 Plan Review (Prevention)	12,000	12,000	121%
4820 Interest (Non-Tax)	30,000	60,000	236%
4830 Rentals (Non-Tax)	65,400	53,600	119%
4840 Other Current Svcs (Non-Tax)	5,640	5,000	0%
4850 Sale: Surplus Equipment (net)	-	-	0%
4860 Prior Year Revenue (Non-Tax)	-	-	0%
4870 Other Revenue (Non-Tax)	-	-	
Subtotal	127,865	145,425	146%
Revenue Total	8,627,259	8,657,819	107%

Wages & Benefits**Wages (staffing level)**

5111 Chief / Division Chief (2)	274,496	274,496	(2)	89%
5113 Battalion Chief (3)	387,773	387,773	(3)	106%
5114 Prevention(2)	274,588	274,588	(2)	105%
5114.1 Prevention OT	4,488	4,488		
5121 Captains (10)	979,239	1,034,685	(10)	94%
5122 Lieutenants (5)	431,799	431,799	(5)	145%
5123 Firefighter (12)	885,307	886,081	(12)	86%
5131 Supplemental/Seasonal	60,406	60,406	(1)	88%
5132 PCF Program	6,600	6,600		64%
5141 Clerical(2.75)	243,136	227,648	(2.75)	103%
5141.1 Clerical OT	1,512	1,512		
5145 Fleet & Facilities (2)	171,939	171,939	(2)	100%
5145.1 Fleet & Facilities OT	2,914	2,914		
5151 Overtime	484,689	474,669		134%
5152 HRT Training	9,234	13,446		
5153 Additional Overtime Staffing	15,000	10,000		51%
5161 Strike Team	-	-		0%
5165 Strike Team Backfill	-	-		0%
5166 Strike Team Incentive				
5166.1 Strike Team Incentive RR				
5168 Uniform Allowance		33,820		
5171 Holiday Stipend	87,416	89,329		100%
5173 Vacation Sell Back	71,786	71,696		110%
5181 Incentive Pay	-	-		
5185 Directors	6,300	6,300		63%

Subtotal 4,398,622 4,464,190 (39.75) 110%

Taxes

5511 Medicare: Employer Tax	62,967	63,542		106%
5512 FICA: Employer Tax	1,352	2,041		71%
5521 SUI: Employer Tax	6,867	6,713		129%

Subtotal 71,186 72,296 97%

Benefits

5711 CalPERS	1,490,965	1,496,216		95%
5731 Health Insurance	864,260	765,950		97%
5732 Health Reimbursement	9,360	9,360		
5735 Life Insurance	12,525	12,225		80%
5751 Workers Comp Insurance	355,285	410,675		100%
5759 Station 59 Benefits	-	-		

Subtotal 2,732,395 2,694,426 97%

Wages & Benefits Total 7,202,203 7,230,912 105%

% of Revenue 83.5% 82.8%

Personnel Related**Clothing/PPE**

6011 Uniforms	33,785	20,905	82%
6021 Personal Protective Equipment	74,788	64,788	93%
6031 Safety & PPE (per MOU)	34,920	-	95%
Subtotal	143,493	85,693	91%

Food / Meals

6111 Meals - Administration	3,750	3,750	14%
6113 Meals - Fire & Training	250	250	78%
Subtotal	4,000	4,000	27%

Training / Fitness

6211 Wellness	35,675	35,675	100%
6213 Fitness	9,500	13,000	97%
6221 Tuition/Licenses	30,000	30,000	100%
6221.1 Safety Travel/Meals	8,000	8,000	
6222 Chief/Ops Div Chief Training	2,500	2,000	67%
6222.1 Chief Travel / Meals	500	500	
6232 Travel	8,000	-	277%
6223 Fleet & Facility Training	2,500	2,500	
6223.1 Fleet Travel/Meals	1,000	1,000	
6241 Training Materials	-	1,000	37%
6246 Public Safety Training Center	-	500	0%
6261 Mandatory Licenses	2,000	2,000	116%
6271 Admin Training	2,000	2,000	78%
Subtotal	101,675	98,175	108%

Personnel Related Total 249,168 187,868 97%

Facility & Equipment**Communication**

6511 Telephones	26,549	29,549	115%
6521 Mobile Phones / iPads	15,900	15,900	104%
Subtotal	42,449	45,449	111%

Station

6551 Supplies & Services	20,000	20,000	67%
Subtotal	20,000	20,000	67%

Insurance

6611 Liability, Property & Umbrella	166,387	166,387	102%
Subtotal	166,387	166,387	102%

Facility Maintenance

6681 Facility Maintenance & Imp	100,000	83,000	57%
Subtotal	100,000	83,000	57%

Medical Supplies

6711 AEMT Supplies			
6716 EMS Supplies	20,000	14,500	66%
Subtotal	20,000	14,500	66%

Apparatus Equipment

6751 Hose	17,060	17,060	37%
6756 Ladder	3,500	3,500	0%
6761 Suppression Equip/Small Tools	11,600	2,030	76%
6766 Power Tools	7,721	3,999	21%
6767 Battery Operated	-	7,450	
6771 Pumps	5,700	-	81%
6776 Mobile Communication	66,550	36,050	67%
6781 Technical Rescue Equipment	10,000	10,000	24%
6782 Swift Water Rescue	4,400	4,400	35%
6783 Urban Search & Rescue	4,400	4,400	96%
6784 Helicopter Rescue	-	-	0%
6786 SCBA's	9,434	7,594	40%
6791 Small Tools		-	40%
6796 Drone	2,800	2,800	16%
6798 Utility Terrain Vehicle	1,000	-	89%
Subtotal	144,165	99,284	46%

Utilities

6811 Alarm	2,020	2,020	91%
6821 Electricity / Gas (PGE)	77,022	77,022	102%
6831 Propane	11,502	11,502	72%
6841 Trash	8,088	8,088	128%
6851 Water / Sewer	7,335	7,335	85%
Subtotal	105,967	105,966	99%

Capital Expenditures

6911 Station	-	-	0%
6921 Equipment	-	-	0%
6931 Vehicle	-	6,500	124%
6941 Admin	13,715	17,215	47%
6951 Other	-	-	
Subtotal	13,715	23,715	56%

Facility & Equipment Total	612,683	558,301	75%
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Vehicle Related**Insurance**

7001 Vehicle Insurance	28,542	28,542	134%
Subtotal	28,542	28,542	134%

Maintenance

7010 Decals/Striping Etc.		3,000	
7011 Accessories			
7016 Batteries		-	
7021 Body		-	
7026 Brakes		-	
7031 Drive Train		-	
7036 Pumps		5,700	
7041 Tires		-	
7046 Tools		-	
7048 All categories	106,500	106,500	
7050 Foam		2,000	
Subtotal	106,500	117,200	103%

Fuel

7051 Fuel	79,354	79,354	95%
Subtotal	79,354	79,354	95%

Vehicle Related Total 214,396 225,096 103%

Gen & Admin**Office Expense**

7502 Administration	4,000	4,000	54%
7503 Badge Pinning	1,000	1,000	0%
7506 Board	1,000	1,000	97%
7508 Computers	112,776	111,135	93%
7509 Copier	1,567	1,567	175%
7511 Memberships	17,270	17,270	79%
7516 Mileage Reimbursement	250	250	32%
7521 Postage & Delivery	1,133	1,457	142%
7531 Other	-	-	
Subtotal	138,996	137,679	90%

Professional Services

7551 Accounting	21,400	21,400	101%
7556 Computer	20,000	20,000	76%
7561 Consultants	93,000	88,000	55%
7563 Hiring	7,545	7,545	45%
7566 Legal	34,500	60,330	54%
7571 Medical Director	6,600	-	100%
7572 Independent Medical Examiner	30,000	20,000	32%
7576 Other	-	-	0%
Subtotal	213,045	217,275	61%

<u>Publications</u>			
7591 Legal Notices	500	500	31%
7596 Marketing/Advertising	500	500	0%
Subtotal	1,000	1,000	19%
<u>Special District</u>			
7611 Election	-	-	
7621 LAFCo Budget Share	9,083	9,083	101%
7631 Nevada County Fees	92,302	92,302	104%
7641 Other	-	-	
Subtotal	101,385	101,385	104%
<u>Prevention</u>			
7651 Code purchases	3,675	2,800	103%
7653 Investigation supplies	4,100	8,300	42%
7657 Inspection supplies	1,000	1,000	4%
7661 Professional Svcs/Plan checks	1,000	1,000	25%
7663 Public Education supplies	5,000	7,500	37%
7665 Subscriptions/Memberships	1,500	1,500	154%
7667 Training	6,000	6,000	72%
7669 Other	22,000	3,900	45%
Subtotal	44,275	32,000	54%
<u>JPA</u>			
7831 Dispatch Charges	152,250	152,250	85%
7841 JPA Expense Allocation	16,836	16,836	121%
Subtotal	169,086	169,086	88%
Gen & Admin Total	667,787	658,425	80%
Strike Team Non Labor Direct Expenses	18,480	18,480	
Total Operating Expenditures	8,964,717	8,879,081	101%
<u>Other Income & Expense</u>			
9101 Grant Expense	-	-	
Fund 722 Over / <under>	(337,458)	(221,262)	

Budget Summary for:
~Mitigation Fee Fund 733~

	<u>FY 25-26</u>	<u>2025-2026</u>	
	Final Budget	Prelim Budget	FY 24-25
Revenues			
4160 Mitigation Fees	94,530	100,000	78%
4820 Interest	3,500	4,000	263%
Revenue Total	98,030	104,000	86%
Expenses			
6911 Structure & Improvements	-	25,000	0%
6921 Equipment	35,000	0	0%
7561 Consultants	-	23,000	0%
Expense Total	35,000	48,000	0%
Fund 733 Over / <under>	63,030	56,000	
Beginning Cash	145,965	145,965	
Fund 733 Over / <under>	63,030	56,000	
Ending Cash	208,995	201,965	

Budget Summary for:
 ~Special Tax Fund 734~

FY 2025-26

	Final Budget	Preliminary Budget
Revenues		
4150 Special Tax 2012	1,124,685	1,124,685
4820 Interest	3,200	1,500
Revenue Total	1,127,885	1,126,185
Expenses		
7631 Special District Fees	8,500	8,500
7561 Consultant	40,000	40,000
Expense Total	48,500	48,500
Fund 734 Over / <under>	1,079,385	1,077,685
Beginning Cash	11,250	0
Fund 734 Over / <under>	1,079,385	1,077,685
Transfer Out	(1,076,246)	(1,067,685)
Ending Cash	14,389	10,000

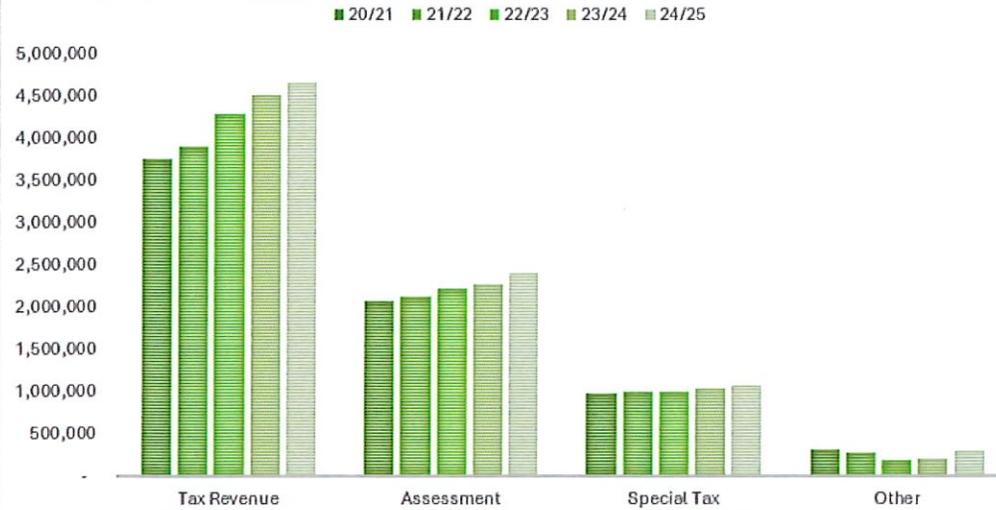
Budget Summary for:
 ~Capital Expenditure Fund 758~

	FY 2025-26 Preliminary Budget	2025-26 Final Budget	FY 24-25 Through 30-Jun
Revenues			
4510.BR Strike Team Brush		30,000	
4510.UT Strike Team Utility		25,000	
4510.WT Strike Team Water Tender		40,000	
4820 Interest	10,000	7,636	0%
4830 Equipment Rental	0	0	
4850 Sale of Surplus Property	28,000	28,000	0%
Revenue Total	38,000	130,636	0%
Expenses			
6911 Station	-	40,000	0%
6921 Equipment	312,172	312,172	0%
6931 Vehicles	-	0	0%
7561 Consultants	-	5,000	0%
Expense Total	312,172	357,172	0%
Fund 758 Over / <under>	(274,172)	(226,536)	
Beginning Cash	460,304	411,840	
Transfer in from 722	275,000	275,000	
Fund 758 Over / <under>	(274,172)	(226,536)	
Ending Cash	461,133	460,304	

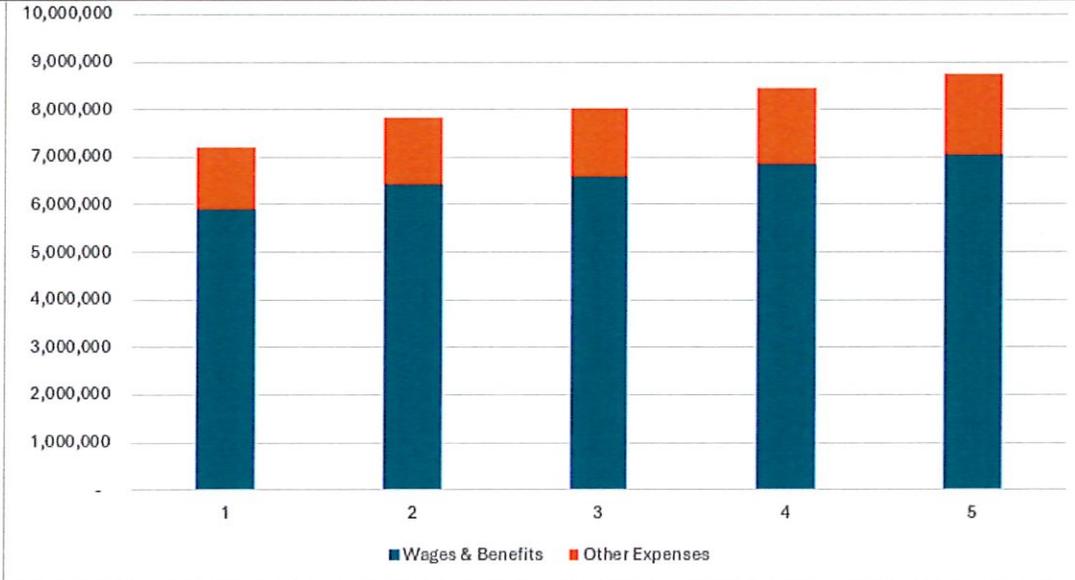
**Budget Summary for:
~All Fund Summary~
FY 2025-26**

	722	723	733	734	758	Total
	Operating	Contingency	AB1600	Spec Tax	Capital	
Beginning Balance	2,430,677	1,038,736	145,965	11,250	411,840	4,038,468
Receipts	7,581,573		98,030	1,127,885	130,636	8,938,124
Special Tax	1,076,246			(1,076,246)		-
Expenditures	(8,879,081)		(35,000)	(48,500)	(357,172)	(9,319,753)
Change for Fiscal Year	(221,262)	-	63,030	3,139	(226,536)	(381,628)
Other Income & Expense	-					-
Transfers						
Contingency	-				-	-
Equipment Fund	(275,000)				275,000	-
Ending Balance	1,934,415	1,038,736	208,995	14,389	460,304	3,656,840
	10% of revenue					\$ 865,782

FIVE YEAR REVENUE



FIVE YEAR EXPENSES



REVENUE, WAGES & OPERATING COSTS

