

Nevada County Consolidated Fire District

"Excellence in Emergency Service"

11329 McCourtney Road, Grass Valley, CA 95949

(530) 273-3158 FAX (530) 273-1780

nccfire@nccfire.com

www.nccfire.com

BOARD OF DIRECTORS FINANCE COMMITTEE SPECIAL MEETING AGENDA

MEETING PLACE

Station 84

10135 Coyote Street, Nevada City

~

Thursday, September 5, 2013

5:00 p.m. - Open Session

NCCFD DIRECTORS

Mark Bass, Treasurer/Chair
Tom Carrington
Warren Knox

STAFF

Adolf Zubia, Fire Chief
Nicole Long, Operational Support
Helen Henthorn, Finance Manager

SPECIAL FINANCE COMMITTEE MEETING: 5:00 p.m.

STANDING ORDERS:



Call to order
Pledge of Allegiance to the Flag
Corrections and/or deletions to agenda

***PUBLIC COMMENT ON MATTERS NOT ON AGENDA**

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 Chairperson. 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.

BUSINESS ITEMS

1. Discussion and possible action concerning NCCFD Fiscal Year 2013-2014 Final Budget.
Director Bass, Treasurer & Chair
2. Discussion regarding the financial audit report for year ended June 30, 2013. Director Bass, Treasurer & Chair

ADJOURNMENT

Items marked with an asterisk () are informational items only. No action may be taken on matters brought up under those agenda items; however, the Board may take action on any other item on the agenda, including, without limitation, expenditure of District funds.*

Access Issues

In the District's efforts to comply with the requirement of the Title II of the Americans With Disabilities Act of 1990, the Administration requires that any person in need of any type of special equipment, assistance or accommodation(s), in order to communicate at a District public meeting, must inform the District Secretary a minimum of 72 hours prior to the scheduled meeting so that we may make arrangements to accommodate you. Phone (530) 273-3158

BOARD MEETING SCHEDULE

With the exception of the month of June, all Regular Board Meetings will take place on the third Thursday of the month. The meeting for the month of June only will take place on the fourth Thursday.

BOARD MEETING NOTICES

This Special Meeting Agenda was posted 24 hours in advance of the meeting at the following locations: Nevada County Consolidated Fire District: Administration Office, 11329 McCourtney Road, Grass Valley; Station 84, 10135 Coyote Street, Nevada City; Station 86, 12337 Banner Lava Cap Rd, Nevada City; Station 88, 14518 Highway 49 South, Grass Valley; Station 89, 11833 Tammy Way, Grass Valley; and on our website address is <http://www.nccfire.com>. Our e-mail address is nccfire@nccfire.com.

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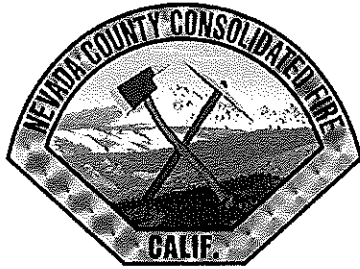
Copies of the agenda documents relative to an agenda item may be obtained at the Administrative Office, 11329 McCourtney Road, Grass Valley, at a cost of 10 cents per page.

DOCUMENTS FOR THE BOARD

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.

RULES APPLYING TO PUBLIC COMMENTS (as provided by CA Government Code Section 54954.)

- A. Members of the public wishing to address the Board about any subject within the jurisdiction of the Nevada County Consolidated Fire District may do so upon receiving recognition from the Chairman at the appropriate time.
- B. You may address the Board on any agenda item prior to Board Action.
- C. If you wish to address the Board on an item NOT on the agenda, you may do so during the "Public Comment on Items Not on the Agenda" period above.
- D. Understand that no action may be taken on an item not on the agenda.
— Where necessary for the orderly operation of the meeting, the Chair may limit public comment during the public comment period or public hearing to no more than five minutes per individual.
- E. 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.
- F. 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.



Nevada County Consolidated Fire District
11329 McCourtney Road
Grass Valley, CA 95949
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NCCFD MEMORANDUM

To: Finance Committee
From: Chief Zubia
Subject: Significant Budget Changes
Date: August 30, 2013

Below is a brief breakdown of significant budget changes. The list is not comprehensive but we are providing you with the list of significant changes since the approval of your preliminary budget. The final budget proposal is Staff's recommendation based on the latest projections and information we have received.

1. We have created Fund 734 (Special Tax) as required by resolution 11-18. You will see transfer fund from Fund 734 to Fund 722.
2. We have adjusted and updated the 12-13 projected totals to actuals.
3. We have created some new account numbers; they are in red font as they may change numbers later.

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4. The projected year-end balance was \$285,092 for 12-13; revised it is now \$269,954. A difference of \$15,138.

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5. Group 5101: Account # 510130 (Vacation Sell Back) was added as a means to track the actual amount personnel sell back to the District. Based on this action the specific categories within group 5101 were adjusted for each position.
6. Group 5101: Account # 510119: (Incentive Pay) was added based on direction of the Board at the August 15th Board meeting. This authorized the Fire Chief to have his discretion.
7. Group 5101: Account # 510120: (Salary Contingency) was added for future consideration on a proposal being brought before the Board for consideration.

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8. Group 5101 (Permanent Salaries): we have revised our personnel cost by the deletion of a 14th firefighter that was previously budgeted to fill a projected vacancy. We currently have 13 (FTE) full time firefighters and this is reflected in the revised budget.
9. Group 5102 (Temporary Salaries): the line item for interns was relocated to Group 5205. This was changed to a per diem meal reimbursement to provide the interns with and is no longer salary. It was moved to be placed in a more appropriate location. This reduced the payroll taxes in 5102 and the adjustments are reflected in the budget.
10. Group 5103 (PERS): the deletion of the fire fighter created an adjusted in line item 510301.

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11. Group 5104 (Group Insurance): The group insurance line items were added for better tracking. The final projected cost of \$640,852 which includes a slight increase. We are unable to provide an actual cost.

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12. Group 5205 (Food): as previously mentioned, line item 520504 (Meals – Interns) was relocated from 510201.

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13. Group 5209: Account # 520930 was reduced due to receiving a small grant.

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14. Group 5215: Account # 521500 was increased in order to conducted background checks, polygraphs, psychological evaluation, and last invoice from FF one.
15. Group 5215: Account # 521510 increased based on the current needs of the organization and the suggestion to have legal counsel at all board meetings.
16. Group 5215: Account # 521520 increased based on the projected financial audit and other services provided by our auditing firm.
17. Group 5215: Account # 521575 Fire District is looking to expand our EMS capabilities. To expand our scope it would require minor equipment and a Medical Director.

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18. Group 5219: Account # 521902 was reduced based on updated information.
19. Group 5224: Utilities, all categories were increased by 3% on the actual expense verses projected.

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20. Group 5226: Account # 522603 was reduced by \$1,000, as personnel were able to find items at a lower price.
21. Group 5227: Account # 522703 increased dispatch charges based on projected cost received from Cal Fire.
22. Group 5228: Account # 522806 relocated from line item 510118 as previously mentioned.
23. FYE Cash Balance has been revised to \$194,031.

**NCCFD PRELIMINARY BUDGET
Fiscal Year 2013-14
SUMMARY (All Funds)**

<u>REVENUE:</u>	722 (Operations):	4,347,507
	733 (AB1600)	30,500
	734 (Special Tax)	855,511
	758 (Reserves)	50
	Total Revenue:	<u>5,233,568</u>
	Beginning Cash Balance:	406,662
	TOTAL AVAILABLE FUNDS:	<u>5,640,230</u>
<u>EXPENSE:</u>	722 (Operations):	5,278,941
	733 (AB1600)	89,274
	758 (Reserves)	-
	Total Expenses:	<u>5,368,215</u>
	Reserves/Contingency:	272,015
	TOTAL EXPENDITURE TRANSACTIONS:	<u>5,640,230</u>

SALARIES & BENEFITS ARE 81% OF TOTAL REVENUE EXCLUDING BEGINNING CASH BALANCES, CONTINGENCIES, FUND TRANSFERS AND CURRENT YEAR GRANTS.
(If total available cash were allowable, Salaries & Benefits would be 75% of total budget.)

CALCULATION:

<u>Numerator:</u>	Permanent salaries	2,626,627
	Temporary salaries	613
	Retirement benefits	703,056
	Group insurance	640,852
	Workers compensation	254,697
	Total salaries & benefits:	<u>4,225,845</u>
<u>Denominator:</u>	Total Board authorized revenue transactions:	<u>5,233,568</u>

Calculation:
4,278,848 divided by 5,228,846 = 81%

**NCCFD 2013-14
FINAL BUDGET - OPERATIONS FUND 722**

REVENUE:					
ACCOUNT #	DESCRIPTION	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final
400100	Current Secured (Tax)	2,174,514	2,198,187	2,209,188	2,198,187
400300	Current Unsecured (Tax)	51,122	46,939	49,467	46,939
400400	Prior Unsecured (Tax)	1,000	888	1,000	1,000
400600	Tax Share: Grass Valley	24,484	24,484	21,424	21,424
400601	Tax Share: Nevada City	3,134	3,134	2,612	2,612
(1) 401700	Supplemental Secured (Tax)	3,000	6,489	3,000	3,000
401800	Supplemental Unsecured (Tax)	100	(142)	100	100
402800	Suppl Prior Unsecured (Tax)	300	118	200	200
411001	Licenses/Permits (Prevention)	7,000	4,410	5,000	5,000
(2) 430101	Interest	1,000	(2,610)	1,000	0
430201	Rentals	15,000	15,375	15,400	15,400
441900	State - Homeowners (Tax)	26,000	25,272	25,000	25,000
443490	State - Timber Yield (Tax)	0	5	0	0
(3) 444400	Fire Reimbursement	50,000	52,407	50,000	50,000
444401	Prior Yr. Fire Reimbursement	9,355	0	0	0
449600	State Aid - Public Safety (Prop 172)	261,876	273,805	285,977	285,977
450800	Fuel Management Assessment	0	4,000	0	0
451195	Transfer from fund 734	864,763	864,352	864,763	855,511
451701	NCCFD Special Assessment	1,639,720	1,627,878	1,639,720	1,671,223
451790	NCCFD Spec. Assess. (Prior Year)	0	(106)	0	0
458001	Other Current Services	100	126	100	100
460701	Sale - Surplus Equipment	15,000	15,000		
461401	Prior Year Revenue	7,500	1,654	2,000	2,000
462001	Other Revenue	15,000	11,516	12,000	12,000
462002	Training Revenue	12,000	6,470	500	500
462003	Vehicle Repairs	5,000	1,988	5,000	2,000
462004	Cost Recovery	12,000	4,845	4,845	4,845
TOTAL REVENUE:		5,198,968	5,186,482	5,198,296	5,203,018
Beginning Cash Balance:		46,146	46,146	285,092	269,954
TOTAL REVENUE TRANSACTIONS:		5,245,114	5,232,628	5,483,388	5,472,972
(1) 401700	Supplemental Secured (Tax): Based on county real estate sales. NCCFD receives 1.6% of total collected.				
	Highly variable, e.g., historical collections:	2005-06 = \$156,757	2009-10 = \$ 12,242		
		2006-07 = \$124,138	2010-11 = \$ 14,720		
		2007-08 = \$ 78,055	2011-12 = \$ 4,825		
		2008-09 = \$ 38,579	2012-13 = \$ 6,489		
(2) 430101	Based on average daily cash balance per quarter. The greater the County's Teeter cash advance, the more interest charged to NCCFD.				
(3) 444400	After repayment of direct payroll costs for strike teams, this account will offset backfill overtime, including associated payroll taxes.				

NCCFD 2013-14
FINAL BUDGET - OPERATIONS FUND 722

EXPENSE:					13-14 Final	COMMENTS
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.		
PERMANENT SALARIES - A/C Group 5101:						
510101	Chief - Retiring	81,394	93,507			
510101	Chief - New Hire	60,000	0	140,153	145,000	
510101	Chief - Interim/Assistant	0	0	33,964	38,113	6 weeks as Interim / 6 months as Assistant
510102	Battalion Chiefs	151,401	157,830	173,362	158,482	
510103	Fire Inspector	57,234	57,341	65,735	60,156	
510104	Engineers	517,406	530,049	575,974	544,577	
510105	Captains	378,357	320,452	380,758	362,650	
510106	Career Firefighters	506,585	526,138	583,773	501,767	
510107	Clerical	191,278	192,967	217,736	210,130	
510108	Supplemental Firefighter (Maximum 2)	65,000	89,054	67,528	67,528	Backfill for Career Employee absences
510109	Overtime	150,000	202,563	200,000	200,000	Backfill for Career Employee absences
510110	FLSA Overtime	106,385	100,011	114,553	110,141	
510111	Medicare - Employer Tax Expense	34,916	36,472	39,904	37,506	Calculated on all wages at 1.45%
510112	SUI - Employer Tax Expense	15,435	14,393	15,435	15,435	
*510113	Strike Team: Career Employees	0	0	0	0	Reimbursed by Strike Team revenue
510114	FICA - Employer Tax Expense	2,015	3,197	2,093	2,093	Calculated on one non-Pers supplemental
510115	Division Chief	97,700	111,308			FY 12-13: Includes Vacation/Executive Leave payout
510116	1 Fire Mechanic	51,330	52,980	53,944	50,330	
*510117	Strike Team Backfill	0	0	0	0	Reimbursed by Strike Team revenue
510118	Education Incentive	1,276	4,500	6,750		Moved to training a/c #522806
510119	Incentive Pay				1,500	
510120	Salary Contingency				18,000	
510130	Vacation Sell Back				102,819	150 hours per employee
TOTAL PERMANENT SALARIES		2,467,712	2,492,762	2,671,662	2,626,227	FF removed
TEMPORARY SALARIES - A/C Group 5102:						
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final	
510201	28 Interns	43,200	41,013	43,754	0	Moved to meals a/c # 520504
510202	PCF Program (Variable)	4,000	2,672	4,000	4,000	
510203	1 Volunteer Officer	1,500	1,500	1,500	1,500	
510204	Medicare: Employer Tax Expense	765	679	1,403	80	
510205	SUI: Employer Tax Expense	2,769	2,229	2,586	193	
510207	FICA: Employer Tax Expense	3,271	2,839	3,054	341	
510208	7 Directors	4,050	1,350	0	0	Waived by Directors
*510209	Strike Team: Part-Time Employees	0	0	0	0	Reimbursed by Strike Team revenue
*510210	Strike Team Backfill	0	0	0	0	Reimbursed by Strike Team revenue
TOTAL TEMPORARY SALARIES		59,555	52,282	56,297	6,113	
RETIREMENT BENEFITS - A/C Group 5103:						
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final	
510301	PERS: Total	753,498	699,351	715,999	703,056	
TOTAL RETIREMENT BENEFITS		753,498	699,351	715,999	703,056	
* Strike team salary expenses repaid when strike team reimbursements are received.						

NCCFD 2013-14
FINAL BUDGET - OPERATIONS FUND 722

EXPENSE:					COMMENTS
GROUP INSURANCE - A/C Group 5104:					
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final
510401	Life Insurance	9,964	11,228	10,193	10,193
510402	Medical Insurance	665,785	589,395	600,000	533,580
510403	Vision & Dental				66,562
510404	Contingency Health Insurance Plan				30,517
TOTAL GROUP INSURANCE		675,749	600,623	610,193	640,852
TOTAL SALARIES & BENEFITS		3,956,514	3,843,652	4,054,151	3,976,247
		3.5% increase over 2012-13 Actuals			

Employer PERS contribution rates as follows:

- Current: Safety Employees (3% @ 55) = 27.034%, an increase of 0.99%
 Misc. Employees (3% @ 60) = 24.76%, an increase of 0.582%
 *PEPRA: Safety Employees (2.7% @ 57) = 11.5%
 Misc. Employees (2% @ 62) = 6.25%

Group Insurance:

Blue Shield & Kaiser Health Insurance: July-November 2013 - No rate change; December 2013 - June 2014 - No rate change, added 5% Contingency
 HSA Health Insurance: Estimated on what NCCFD is currently paying toward deductible.
 Dental & Vision: Estimated 5% increase.

Other:

Overtime increased to \$200,000
 New-hire Chief

*Applies to those new hires who meet the definition of a new member under PEPRA (Public Employees' Pension Reform Act).

NCCFD 2013-14
FINAL BUDGET - OPERATIONS FUND 722

EXPENSE:						COMMENTS
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final	
CLOTHING/PERSONAL EQUIPMENT - A/C Group 5202:						
520201	Repair	400	0	400	400	
520202	Uniforms	10,000	12,332	12,500	12,500	Includes 2 Class A uniforms
520204	Personal Protective Equipment	30,000	12,907	40,000	40,000	Includes \$25K for turnouts replacement program
520207	Safety & PPE (per MOU)	7,500	5,685	7,500	7,500	
Total Clothing/Personal Equipment:		47,900	30,925	60,400	60,400	
COMMUNICATIONS - A/C Group 5203:						
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final	
520302	Telephones	14,000	12,846	12,813	12,813	
520303	Cellular Phones	7,000	4,566	4,536	4,536	
Total Communications:		21,000	17,413	17,349	17,349	2.5% increase to FY 2012-13 Proj. Actuals
FOOD - A/C Group 5205:						
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final	
520501	Meals - Administration	800	934	800	1,300	Includes dinners for chief hiring process.
520501	Travel Reimbursement				2,000	Travel Expense, Chief Zubia
520502	Meals - Training	250	0	250	250	
520503	Meals - Fire	700	174	700	700	
520504	Meals - Interns	43,200	41,013	43,754	40,000	moved from salaries a/c # 510201
Total Food:		44,950	42,121	45,504	44,250	
HOUSEHOLD - A/C Group 5206:						
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final	
520601	Misc. Household Supplies	8,000	7,403	7,688	7,588	2.5% increase to FY 2012-13 Actual
520602	Contract Services	1,600	1,808	1,800	1,808	No change from FY 2012-13 Actual
Total Household:		9,600	9,211	9,488	9,396	
INSURANCE - A/C Group 5207:						
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final	
520701	Workers Compensation	228,167	222,731	224,697	254,697	12/13 Salary Audit
520702	Liability	49,400	48,735	49,710	49,710	2% increase over FY 2012-13 Actual
Total Insurance:		277,567	271,466	274,407	304,407	

NCCFD 2013-14
FINAL BUDGET - OPERATIONS FUND 722

EXPENSE:							COMMENTS
MAINTENANCE: EQUIPMENT - A/C Group 5209:							
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final		
520920	SCBA	10,200	5,141	9,000	9,000		
520930	Mobile/Portable Radios/Pagers	2,500	1,544	9,000	5,000		Includes annual service test
520939	Printer Cartridges/Supplies	3,200	2,761	3,200	3,200		Decreased due to radios purchased with grant
520940	Office - Computers	8,000	9,486	16,000	16,000		Same as FY 2012-13 Budget
520941	Office - Copiers	1,600	1,772	1,816	1,816		Four year system replacement plan.
Total Equipment Maintenance:		25,500	20,704	39,016	35,016		2.5% increase to FY 2012-13 Actual
MAINTENANCE: BUILDINGS - A/C Group 5210:							
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final		
521011	Maintenance: All Structures	40,000	36,137	145,000	145,000		
Total Building Maintenance:		40,000	36,137	145,000	145,000		Includes Sta. 86 paving & Sta. 88 roof.
MAINTENANCE: VEHICLES - A/C Group 5211:							
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final		
521141	Tires	16,500	13,854	10,000	10,000		
521142	Batteries	3,000	1,196	2,500	2,500		
521144	Accessories/Miscellaneous	32,000	33,628	33,000	33,000		
521147	Brakes	7,000	1,548	5,000	5,000		
521148	Body Repair	525	525	0	0		
521149	Drive Train Repair	20,000	31,008	11,000	11,000		
521150	Pumps/Accessories	8,500	2,839	8,500	8,500		
Total Vehicle Maintenance:		87,525	84,598	70,000	70,000		
MEMBERSHIPS - A/C Group 5212:							
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final		
521201	Memberships	9,000	5,744	8,000	8,000		
Total Memberships:		9,000	5,744	8,000	8,000		Includes CSDA & CSFA annual dues

NCCFD 2013-14
FINAL BUDGET - OPERATIONS FUND 722

EXPENSE:							COMMENTS
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final		
MEDICAL SUPPLIES - A/C Group 5213:							
521301	EMS Supplies/Oxygen	9,000	9,384	10,000	10,000		
521302	Medical Equipment Maintenance	100	0	100	100		
Total Medical Supplies:		9,100	9,384	10,100	10,100		
OFFICE EXPENSE - A/C Group 5214:							
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final		
521401	Administrative	2,600	2,958	3,000	3,000		
521403	Stations	250	540	350	540		
521404	Board	210	622	650	650		
521405	Postage/Meter/UPS Chgs	1,480	1,095	1,150	1,100		
521407	Printing	260	444	444	450		
Total Office Expense:		4,800	5,658	5,594	5,740	increase due to FY 2012-13 Actuals	
PROFESSIONAL SERVICES - A/C Group 5215:							
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final		
521500	Miscellaneous Consultants	12,600	26,015	2,000	12,000		
521510	Legal Services	6,000	9,684	13,000	43,000	Background, Polygraphs, Psychological, FF One final invoice Increased use of Legal Counsel	
521520	Accounting	13,000	15,500	13,000	23,000	Audit Increase	
521542	Wellness/Fitness Program	5,400	1,273	10,000	12,000	Restore biannual physicals.	
521573	Computer Consultant	3,000	2,974	8,500	8,500	System maintenance, licensing, prof services	
521574	Alarm Monitoring	800	787	800	800	Stations 84 and 92	
521575	Medical Director				5,000	EMS Program Enhancement	
Total Professional Services:		40,800	56,233	47,300	104,300		
LEGAL NOTICES/PUBLICATIONS - A/C Group 5216:							
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final		
521601	Marketing/Advertising	400	254	400	400		
521602	Legal Notices	700	159	700	700		
Total Legal Notices/Publications:		1,100	413	1,100	1,100		
RENTS/LEASES: EQUIPMENT - A/C Group 5217:							
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.			
521701	Equipment Lease	250	0	250	250		
Total Rents/Leases - Equipment:		250	0	250	250		

NCCFD 2013-14
FINAL BUDGET - OPERATIONS FUND 722

EXPENSE:					COMMENTS
SMALL TOOLS - A/C Group 5219:					
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final
521902	Suppression Equipment/Small Tools	6,500	5,036	20,500	18,500
521903	Vehicle/Bldg/Equipment Maintenance	10,000	9,771	10,000	10,000
521904	Tech. Rescue Equip: Purchase/Maint.	2,700	956	2,700	2,700
Total Small Tools:		19,200	15,763	33,200	31,200
SPECIAL DISTRICT EXPENSE - A/C Group 5220:					
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final
522003-A	NC Fees: SB2557 Prop. Tax. Admin.	48,000	47,218	48,162	48,162
522003-B	NC Fees: Spec. Assessment Fee	8,600	16,705	16,988	17,039
522003-C	NC Fees: Haz-Mat Storage Permit	619	619	619	619
522004	Awards/Incentives	300	488	300	300
522005	Books/Publications	500	242	500	500
522006	LAFCo Budget Share	5,339	5,339	3,985	3,985
522007	Property Management Fees	800	1,152	1,152	1,152
522016	Misc. Special District Expense	3,000	3,141	3,000	3,000
522017	Election Costs	25,000	23,393		
Total Special District Expense:		92,158	98,297	74,706	74,706
FUEL - A/C Group 5223:					
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final
522301	Gasoline/Diesel	78,000	70,215	75,600	73,726
Total Fuel:		78,000	70,215	75,600	75,600
UTILITIES - A/C Group 5224:					
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final
522401	Pacific Gas & Electric	37,500	40,539	38,800	41,755
522402	Water/Sewer	8,000	8,854	9,200	9,119
522403	Trash	4,000	3,084	3,300	3,176
522404	Propane	11,000	11,296	11,330	11,635
Total Utilities:		60,500	63,772	62,630	65,685
MILEAGE REIMBURSEMENT - A/C Group 5225:					
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final
522501	Private vehicle	100	34	100	100
Total Mileage Reimbursement:		100	34	100	100

NCCFD 2013-14
FINAL BUDGET - OPERATIONS FUND 722

EXPENSE:				COMMENTS	
PREVENTION - A/C Group 5226:					
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final
522601	Code purchases	3,100	962	3,200	3,200
522602	Subscriptions/Memberships	500	690	690	690
522603	Fire investigation supplies	845	66	4,170	3,170
522604	Public education materials	890	99	916	916
522605	Fuels Management Program	0	0	0	0
522606	Office supplies/expense	7,900	9,099	8,130	8,130
522607	Inspection supplies	850	219	875	875
522608	Training	1,950	1,815	2,008	2,008
522609	Professional Svcs/Plan checks	1,000	90	1,030	1,030
Total Prevention:		17,035	13,040	21,019	20,019
JPA (FIRE AGENCY) - A/C Group 5227:					
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final
522701	Dues/Administration	880	880	700	700
522702	Air Station Use	2,853	1,698	2,286	2,286
522703	Dispatch Charges	86,000	102,823	95,000	116,236
522704	Radio	2,855	3,275	1,368	1,368
522705	Command 1 Vehicle	564	333	235	235
Total Fire Agency:		93,152	109,010	99,589	120,825
TRAINING - A/C Group 5228:					
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final
522800	Tuition/Licenses	9,000	6,040	9,000	20,500
522801	Mileage/Transportation	1,500	0	1,500	1,500
522802	Lodging/food (Per Diem)	1,500	634	1,500	1,500
522805	Training Materials/Tools/Equipment	6,500	2,977	8,000	8,000
522806	Education Incentive Program	1,276	4,500	6,750	6,750
Total Training:		19,776	14,151	26,750	38,250
CAPITAL EXPENDITURES:					
Account #	Description	12-13 Budget	12-13 Act.	13-14 PRELIM.	13-14 Final
540200	Station 84 Payment (FY 2011-12)	27,085	27,085		
540404	Apparatus (Pierce Contender Engine)	31,498	31,498		
540500	Recurring Equipment Purchases			61,000	
Total Capital Expenditures:		58,583	58,583	61,000	61,000
TOTAL EXPENDITURES:					
570000	Repay FY 11-12 Fund Transfer to 733	4,969,634	4,832,007	5,191,749	5,278,941
570000	Repay FY 11-12 Fund Transfer to 758	32,000	32,000		
		95,417	95,417		
FYE Cash Balance		148,063	269,954	291,639	194,031
TOTAL EXPENSE TRANSACTIONS:		5,245,114	397,371	5,483,388	5,278,941

Includes digital cameras & gas detector

Includes \$7,500 for P/T clerical support

Per JPA 2013-14 Budget

Per JPA 2013-14 Budget

FY 2013-14: projection from CalFIRE.

Per JPA 2013-14 Budget

Per JPA 2013-14 Budget

Includes FT630 (GV/Sierra College PY's expense bal)

Estimates for:

SCBA: (7 packs and 14 bottles over a 7-year period); and computer upgrades:

Ending Cash FY 2013-14; Beginning Cash for FY 2014-15

NCCFD 2013-14
FINAL BUDGET - AB1600 FUND 733

REVENUE:						COMMENTS
ACCOUNT #	DESCRIPTION	12-13 Budget	12-13 Act.	13-14 Final		
430101	Interest (Non-Tax)	500	325	500		
452700	Mitigation Fees (AB1600)	60,000	29,000	30,000		
462002	DHS-AFG Grant: (DHS portion)	14,851	14,851			FY 2012-13 Matching grant for training props.
TOTAL REVENUE:		75,351	44,176	30,500		
464000	Repay Pr. Yr. Transfer to Fund 722	32,000	32,000			
	Beginning Cash Balance:	28,280	28,280	91,276		FY 2012-13 Ending Cash
TOTAL REVENUE TRANSACTIONS:		135,631	104,456	121,776		
EXPENSE:						
ACCOUNT #	DESCRIPTION	12-13 Budget	12-13 Proj. Act.	13-14 Final		
521572	Professional Services					
540200	Structures and Improvements	0	0	54,170		2 semiannual payments (\$27,085 ea.): Sta. 84 Lease
540401	Apparatus	0	0	31,498		Final payment: Pierce Contender Engine
540500	LAR Equipment (O'Carroll bequest)	172	54	118		Balance from 11-12 unanticipated final distribution
540516 (A)	DHS-AFG Grant: (DHS share)	14,851	11,813	3,038		Bal. from 12-13 DHS Grant monies: Knox Box Proj.
540516 (A)	DHS-AFG Grant: (NCCFD share)	1,763	1,313	450		Bal. from 12-13 DHS Grant monies: Knox Box Proj.
TOTAL EXPENDITURES:		16,786	13,180	89,274		
	FYE Cash Balance	118,845	91,276	32,502		Ending Cash FY 2013-14; Beginning Cash for FY 2014-15
TOTAL EXPENSE TRANSACTIONS:		135,631	104,456	121,776		
Beginning Cash Balance: This represents the sum of unexpended contingency and/or FYE cash balance from the prior fiscal year.						

NCCFD 2013-14
 FINAL BUDGET - SPECIAL TAX FUND 734

REVENUE:				COMMENTS
ACCOUNT #	DESCRIPTION	12-13 Budget	12-13 Act.	13-14 Final
451195	Special Tax - 2012	864,763	864,352	855,511
				#'s received from Nevada County
EXPENSE:				
ACCOUNT #	DESCRIPTION	12-13 Budget	12-13 Proj. Act.	13-14 PRELIM.
	Transfer to 722			855,511
TOTAL EXPENDITURES:		0	0	855,511
FYE Cash Balance/Contingency:				0
TOTAL EXPENSE TRANSACTIONS:				855,511

NCCFD 2013-14
FINAL BUDGET - RESERVES FUND 758

REVENUE:					COMMENTS
ACCOUNT #	DESCRIPTION	12-13 Budget	12-13 Act.	13-14 Final	
430101	Interest (Non-Tax)	1,000	100	50	
460701	Sale - Surplus Equipment	0	3,452		
TOTAL REVENUE:		1,000	3,552	50	
570000	Repay Pr. Yr. Transfer to Fund 722	95,417	95,417		Pr. Yr. transfer less \$58,583 for lease pmts from 722
	Beginning Cash Balance:	633	633	45,432	
TOTAL REVENUE TRANSACTIONS:		97,050	99,602	45,482	
EXPENSE:					COMMENTS
ACCOUNT #	DESCRIPTION	12-13 Budget	12-13 Act.	13-14 Final	
540201	Structures & Improvements	54,170	54,170		
540404	Apparatus (Pierce Contender Engine)	0	0		FY 2012-13: 2 semiannual payments: Sta. 84
TOTAL EXPENDITURES:		54,170	54,170	0	
FYE Cash Balance/Contingency:		42,880	45,432	45,482	Ending Cash FY 2013-14; Beginning Cash for FY 2014-15
TOTAL EXPENSE TRANSACTIONS:		97,050	99,602	45,482	

Beginning Cash Balance: This represents the sum of unexpended contingency, encumbered funds from prior fiscal year, and balance of property sales proceeds.



MEMO

To: NCCFD Board of Directors
From: Adolf Zubia, Fire Chief
Date: September 4, 2013
Subject: RFP for Financial Audit Report

Background: Our office proposed the option of having the Board of Directors (BOD) consider going out for an RFP regarding our next Financial Audit. The decision was deferred by the BOD and subsequent to our last meeting; the Board Secretary, Mark Bass and I were able to meet with McSweeney and Associates. We met regarding McSweeney & Associates letter dated July 30, 2013, seeking to confirm their proposal to provide financial audit services to the Fire District for the year ended on June 30, 2013.

Fiscal Implications: Based on our meeting with McSweeney & Associates, they were able to clearly explain the financial terms in their current proposal. The new cost projections for McSweeney and Associates will be:

Estimated audit fees	\$19,950.00
Fee for State Controller's report	<u>\$1,300.00</u>
Total estimated cost	<u>\$21,250.00</u>

Recommendation: After our positive meeting with McSweeney and Associates it is staff's recommendation that the BOD authorize Staff to move forward with McSweeney & Associates to perform our Financial Audit for the year ended in June 30, 2013.

Action Items:

Authorize and direct staff to take the appropriate action to move forward with McSweeney and Associate's to conduct our Financial Audit for the year ended June 30, 2013.