

**Christopher Rosacker**  
[crosacker@theunion.com](mailto:crosacker@theunion.com)

News

September 6, 2013

## **Nevada County Consolidated Fire District financial oversight group gets a late start**

A financial oversight committee has begun its review of Nevada County Consolidated Fire District's expenditure of voter-approved tax revenues after the agency was criticized for failing to set up a separate account to track spending. The agency also did not prepare an annual report detailing how it used the money.

The Citizens' Oversight Committee — a group that met for the first time Thursday — requested budgets and financial documents to determine if the \$850,000 in added annual tax revenues is being spent the way fire officials advocated to taxpayers before they approved it in March 2012.

“That’s what we are charged with,” said Commissioner Mike Bratton. “We’re charged with determining where the money was spent ... and was it spent in the way voters were told.”

Bratton, a local businessman experienced in working with a school board's financial oversight, is joined on the commission by environmental consultant Patricia Nelson, former Nevada County Republican Party chairman Richard Ulrey and Hewlett-Packard sales forecasting manager Andrew Wilkinson.

Much of Thursday's oversight meeting set the stage for future actions.

Fred Buhler, a former member of the Consolidated Fire's board who has questioned the restoration of merit increases to firefighters less than six months following the passage of the tax initiative, was appointed as the chair of the committee by his fellow members. Ulrey was elected as the vice chairman.

Buhler began his facilitation of the group's first meeting by discussing the Brown Act that regulates public governance, specifically by addressing how the oversight members may interact with one another outside of scheduled public meetings.

“We cannot have discussions outside these public meetings on issues that concern this board,” Buhler said. “Any conversations we want to have should be held at these meetings.”

Buhler also noted that it would be imprudent of the newly formed board to try and weigh in on the finalizing of the budget, scheduled for approval by the district's board of directors on Sept. 19, until the oversight board's members have gotten up to speed.

“We’re playing catch-up basically,” Buhler said. “This really should have been done 18 months ago.”

Members of the district's board of directors acknowledged in May that they did not create a citizens oversight committee as indicated in the passage of the taxes.

In welcoming the committee members, Warren Knox, who chairs the district's board of directors, said that the exodus of the entire senior management team — including the fire chief, two battalion chiefs, a division chief, the human resources director and the board secretary — within a one-year period had put the district management into disarray.

Fire Chief Adolf Zubia, who was hired in July, pointed out that pinpointing the expenditure of the added tax revenues will be no easy task, given that the special tax monies were allocated to the district's overall general fund and not tracked separately.

The oversight committee requested the budgets from a couple years before the tax to establish a baseline, which the committee will then compare to recent budgets and their expenditures.

“What I can promise you, Fred, is that we will give you all the information we have,” Zubia said.

“And that is all we are asking for,” Buhler said.

Committee members also requested that campaign literature, texts of tax-requesting speeches and other documents be provided to ascertain what promises were made to taxpayers.

“This meeting is a beginning point,” Buhler said. “We may not get answer in round one, but it will lead us in a direction where the members of this committee are in a better position to discuss and understand (the financials).”

The oversight committee is expected to meet again in late September or early October, pending the schedules of its members.