NORTH SAN JUAN FIRE PROTECTION DISTRICT

13200 Tyler Foote Crossing Rd., Nevada City, California
Phone (530) 292-9159 ♦ Fax (530) 292-1417 ♦ info911@nsjfire.org ♦ www.nsjfire.org

BOARD OF DIRECTORS – REGULAR MEETING
Tuesday, September 23, 2025, 6:00 PM

AGENDA

1. **6:00 PM - CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE**

Action 2. **6:01 PM or as soon thereafter as possible - APPROVAL OF September 23, 2025 REGULAR BOARD MEETING AGENDA**

3. **PUBLIC COMMENT ON MATTERS NOT ON AGENDA**

In accordance with the Brown Act, members of the public may address the Board on any item within its subject matter jurisdiction. At regular meetings, public comment may include items not listed on the agenda; however, no action may be taken on those items. A minimum of 15 minutes will be provided for public comment, with individual speakers limited to 3 minutes, depending on the number of requests. At special meetings, public comment is limited to items listed on the agenda. Each speaker will have one opportunity to speak, in the order requests are received.

4. **MINUTES**

Action **A.** Minutes of July 22, 2025 Regular Board Meeting 🕮

5. **ANNOUNCEMENTS.** *As per the Brown Act, a Board member may make a brief announcement or report on his or her own activities. Board members may also provide a reference to staff or other resources for factual information, request staff to report back to the Board at a subsequent meeting concerning any matter, or take action to direct staff to place a matter of business on a future agenda.*

6. **REPORTS**
   - **A.** Board Chair Report – Bruce Boyd
     - **i.** Correspondence 🕮
     - *Action* **ii** Board Chair Appointment
   - **B.** Chief's Report – Tom Browning
     - **i.** July and August 2025 Statistics 🕮
     - **ii.** Current Department Activity
   - **C.** Treasurer's Report – Rhea Williamson
     - *Action* **i.** Financials- July and August 2025: Funds Summary, Deposit Detail, Disbursements, Cal Card 🕮
     - *Action* **ii.** FY 2024-25 Final Budget 🕮
   - **D.** Firefighter Association Report – Sambhava Burke
   - **E.** Fire Safe Council/FireWise Coalition/Ridge FireWise Communities Report – Samantha Hinrichs
   - **F.** NCFA Report – Tim Tschantz
   - **G.** Auxiliary Report – Sasha St. John

7. **OLD BUSINESS**
   - **A.** Hydrant Committee Update – Tom Browning
   - **B.** Electric Vehicle Charging Station, at Station 1 -Tom Browning
   - **C.** Capital Improvement – Bruce Boyd

8. **NEW BUSINESS**
   - **A.** Amador Contract Discussion – Bruce Boyd
   - **B.** Title 25 – Samantha Hinrichs
   - *Action* **C.** Approval of Contract to Install Red Light and Radio Package into Patrol 61 – Tom Browning

9. **NEXT MEETING: October 28, 2025 at 6:00 PM**

10. **ADJOURNMENT**

Agenda posted 72 hours prior to the meeting at: Fire Stations 1 and 3, Mother Trucker's, Sierra SuperStop, NSJ Post Office, Petersons. Current meeting minutes posted on NSJFPD website (www.nsjfire.org). In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District office at 292-9159. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements.

4.A

Draft Minutes
July 22, 2025

NORTH SAN JUAN FIRE PROTECTION DISTRICT

13200 Tyler Foote Crossing Rd., Nevada City, California 95959
P.O. Box 299, North San Juan, CA 95960
Phone (530) 292-9159 Fax (530) 292-1417
www.nsjfire.org
info911@nsjfire.org

BOARD OF DIRECTORS
REGULAR MEETING
Tuesday, July 22, 2025
Draft

PRESENT: Bruce Boyd, Chair; Samantha Hinrichs, Vice Chair; Rhea Williamson, Treasurer; Tim Tschantz; Pam Morey

ABSENT: None

STAFF PRESENT: Chief Mike Stewart; Deputy Chief Tom Browning; Finance Manager Lynn McGarva; Board Secretary Heidi Ryan

1. **CALL TO ORDER:** The meeting was called to order at 6:00 PM by Chair Bruce Boyd. Roll was taken. A quorum was established.
   The Pledge of Allegiance was recited.

2. **APPROVAL OF JULY 22, 2025, REGULAR BOARD MEETING AGENDA**
   Bruce Boyd asked to remove items 7.A and 7.B, Tim Tschantz asked to remove item 6.F, Samantha Hinrichs asked to remove item 6.B.

   Rhea Williamson moved to approve the agenda for July 22, 2025, as amended, Pam Morey seconded, motion passed 5-0-0-0.

3. **PUBLIC COMMENT:**
   None.

4. **MINUTES:**
   A. **Draft Minutes of June 24, 2025**
      Rhea Williamson asked for the title of 6.C to be changed from Lynn McGarva to Rhea Williamson.

      Pam Morey moved to adopt the minutes of June 24, 2025 as amended, Rhea Williamson seconded, motion passed 5-0-0-0.

5. **ANNOUNCEMENTS:**
   Tim Tschantz has been working on the pond and will let the area dry out before he continues with the next step.

6. **REPORTS**
   A. **Board Chair Report – Bruce Boyd**

Bruce Boyd reminded the group that he will be stepping down as Chair and has asked Samantha Hinrichs to take over as Chair. Deputy Chief Tom Browning made a Point of Order that the positions cannot be re-named without first being agendized. Bruce said we can address this again at the September meeting.

i. **Correspondence**
None.

B. Chief's Report –Mike Stewart

i. **June 2025 Statistics:**
Chief Mike Stewart provided a summary of the June, 2025, Statistics.

ii. **Current Department Activity:**
- E6168 is currently assigned to a Nevada County Strike Team on the Green Fire, as well as a single resource Fireline EMT.
- There is a significant weather system coming in, State OES is looking to pre-position resources. More details to follow.

Bruce Boyd asked about the attendance at training nights. Tom Browning responded that attendance at training has been outnumbering the training room, specifically on Medical Training nights.

Rhea Williamson asked why the there are so many calls with no total listed in the "total firefighters" column. Heidi Ryan responded that she depends on firefighters to fill that box and believes some firefighters need to be reminded to complete that box.

Rhea Williamson also pointed out the total in one of the pie charts does not add up to 100%. These numbers are auto filled when the chart is created not manually input.

Tom Browning provided a brief overview of how fuel moisture of vegetation affects the intensity of vegetation fires.

Tom Browning updated the Board on the Status of Water Tender 6191. 6191 is repaired, repairs were an additional $13,000, we are coordinating between our insurance adjustor and the body shop to get the tender released to us. The new Water Tender, 6192, is on board and will not be sent out of the District until we get 6191 back.

Mike Stewart shared that all four fire stations are getting new signs. Grass Valley Sign donated one of the four signs.

C. Treasurer's Report – Presented by Rhea Williamson

i. **Financials- June, 2025: Funds Summary, Disbursement Detail, Deposit Detail, Cal Card**
Treasurer Rhea Williamson presented the financial reports for June, 2025.

Samantha Hinrichs asked the Board if the County of Nevada will be bringing back Title 25 and how that could impact our mitigation fees. Bruce Boyd recommended this be agendized at a future meeting for further discussion.
Rhea Williamson moved to approve the financial reports for June, 2025, Samantha Hinrichs seconded, motion passed 5-0-0-0.

ii. **FY 2024-25 Year to date Budget vs. Actual**
Rhea Williamson provided a summary of the FY 2024-25 Year to date Budget vs. Actual report.

This is a quarterly report, no action needed.

iii. **Authorization Signer Addition, Fire Chief Mike Stewart**
This document is needed to add Chief Mike Stewart as an Authorized Signer for the County of Nevada.

Rhea Williamson moved to authorize Fire Chief Mike Stewart as an Authorized Signer, Pam Morey seconded, motion passed 5-0-0-0.

D. **Firefighters Association Report – Sambhava Burke**
The next Assocication meeting is July 25th. The primary focus of the meeting will be community outreach.

Mother Truckers and the gas station have a firefighter helmet collecting donations. Some of this money will be given to firefighter weekend shifts to cover food while at the station.

E. **Fire Safe Council /FireWise Coalition/Ridge FireWise Communities Report – Sam Hinrichs**
Removed from Agenda.

F. **NCFA Report – Tim Tschantz**
Removed from Agenda.

G. **Auxiliary Report – Sasha St. John**
Not Present.

7. **OLD BUSINESS**

A. **Hydrant Committee Update – Chief Browning**
Removed from Agenda.

B. **Electric Vehicle Charging Station at Station 1**
Removed from Agenda.

C. **Capital Improvement**
Bruce Boyd provided an update on the research he has done on the addition to Station 3. More details to come.

Tim Tschantz estimates the pond renewal will cost $2,000, which is within discretionary spending limits. Tim will send items for the pond renewal to Heidi Ryan to purchase.

8. **NEW BUSINESS**
   A. **Organization Manual Update – Mike Stewart**
   Mike Stewart has asked to establish an Ad Hoc Committee to assist with the update the Organization Manual. Samantha Hinrichs and Bruce Boyd agreed to join the committee. Heidi Ryan will print hard copies of the Organization Manual for each committee member.

9. **NEXT MEETING:** September 23, 2025, at 6:00 PM
10. 10. **ADJOURNMENT:** Meeting adjourned at 7:00 PM

Heidi Ryan
Heidi Ryan, Board Secretary

6.A.i

Correspondence

INCIDENT PERSONNEL PERFORMANCE RATING	INSTRUCTIONS: The immediate job supervisor will prepare this form for each subordinate. It will be delivered to the planning section before the rater leaves the fire. Rating will be reviewed with employee who will sign at the bottom.

THIS RATING TO BE USED ONLY FOR DETERMINING AN INDIVIDUAL'S PERFORMANCE

1. Name: Forrest Simpson	2. Fire Name and Number: ~~NST~~ Coyote
3. Home Unit *(address)*: NSS	4. Location of Fire *(address)*:

5. Fire Position	6. Date of Assignment	7. Acres Burned	8. Fuel Type(s)
Company Officer	From: 8/20/25 To:		

9. Evaluation

Enter X under appropriate rating number and under proper heading for each category listed. Definition for each rating number follows:

0 - Deficient. Does not meet minimum requirements of the individual statement.
DEFICIENCIES MUST BE IDENTIFIED IN REMARKS.

1 - Needs to improve. Meets some or most of the requirements of the individual element.
IDENTIFY IMPROVEMENT NEEDED IN REMARKS.

2 - Satisfactory. Employee meets all requirements of the individual element.

3 - Superior. Employee consistently exceeds the performance requirements.

Rating Factors	Hot Line				Mop-Up				Camp				Other (Specify)			
	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3
Knowledge of the job																
Ability to obtain performance																
Attitude																
Decisions under stress																
Initiative																
Consideration for personnel welfare																
Obtain necessary equipment and supplies																
Physical ability for the job																
Safety																
Other *(specify)*																

10. Remarks

Forrest, Thank you and your crew for the flexibility and hard work. Great Experience on the IA. Keep up the Excellent Work Ethic. I appreciate you

11. Employee *(signature)* This rating has been discussed with me		12. Date
FSimpsons75@Gmail.com		

13. Rate By *(signature)*	14. Home Unit *(address)*	15. Position of Fire	16. Date
		TF (T)	8/20/25

INCIDENT PERSONNEL PERFORMANCE RATING	*INSTRUCTIONS:* The immediate job supervisor will prepare this form for each subordinate. It will be delivered to the planning section before the rater leaves the fire. Rating will be reviewed with employee who will sign at the bottom.

THIS RATING IS TO BE USED ONLY FOR DETERMINING AN INDIVIDUAL'S PERFORMANCE

1. Name	2. Incident Name and Number
Andy Guetebier	Green Fire CA-SHF-000560
3. Home Unit (address)	**4. Location of Incident (address)**
North San Juan CA NS7	Lakehead, Shasta CO

5. Fire Position	6. Date of Assignment	7. Acres Burned	8. Fuel Type(s)
ENGB	From: 7-16-25 To:	19,022	Brush, Slash

9. Evaluation

Enter X under appropriate rating number and under proper heading for each category listed. Definition for each rating number follows:

0 - Deficient. Does not meet minimum requirements of the individual element.
DEFICIENCIES MUST BE IDENTIFIED IN REMARKS.

1 - Needs to improve. Meets some or most of the requirements of the individual element.
IDENTIFY IMPROVEMENT NEEDED IN REMARKS.

2 - Satisfactory. Employee meets all requirements of the individual element.

3. - Superior. Employee consistently exceeds the performance requirements.

Rating Factors	Hot Line				Mop-Up				Camp				Other (specify)			
	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3
Knowledge of the job				X				X				X				
Ability to obtain performance				X				X				X				
Attitude				X				X				X				
Decisions under stress				X				X				X				
Initiative				X				X				X				
Consideration for personnel welfare				X				X				X				
Obtain necessary equipment and supplies				X				X				X				
Physical ability for the job				X				X				X				
Safety				X				X				X				
Other (specify) Communication				X				X				X				

10. Remarks Captain Guetebier is a fantastic leader who set the tone for the entire Strike team through his initiative, Attitude, & work ethic. He consistently stepped up for most difficult assignments & approached every task w/ an unshakeable positive Attitude that inspires those around him. He communicated his intentions & needs clearly, demonstrated excellent knowledge of firefighting equipment, & maintained strong situational awareness, understanding both immediate tactical needs & broader objectives. Captain Guetebier implemented effective solutions on his own & led by example. I look forward to working w/ him again in the future

11. Employee (signature) This rating has been discussed with me			12. Date
Andy Guetebier			7/23/25
13. Rated By (signature)	**14. Home Unit (address)**	**15. Position on Incident**	**16. Date**
CMZ	PIP	STRLY (T)	7-23-25

Just wanted to thank
You + your amazing staff,
Had a burn pile get away
+ they all came to help.
Kudos to Judy + Andy
Cal Fire, Camptonville
+ Washington.

God Bless

Thank you!

6.B.i

July and August 2025
Statistics

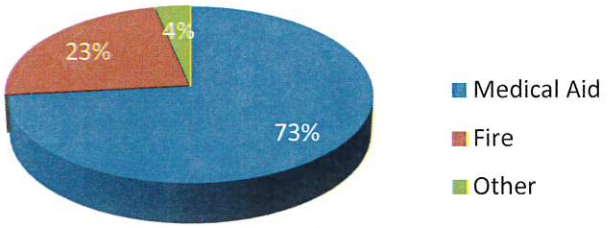
NSJFPD INCIDENT RESPONSE DETAIL July 2025

Date	Type	Location	Minutes	Responders	Total Responders	Notes	River	Out of District	Response Time
7/1	Medical Aid	China Flats (018849)	58	4		Patient Contact			18
7/2	Medical Aid	Skyland (018928)	41	2	6	Patient Contact			33
7/5	Vehicle Fire	Jungle Trail (019402)	71	5	9	Extinguished			17
7/5	Debris Check	Purdon Crossing (019437)	108	4	7	Unable to Locate	1		
7/6	Medical Aid	Purdon Crossing (019488)	113	2		SNMH Transport	1		16
7/6	Medical Aid	Hoyts Crossing (019503)	47	2		SNMH Transport	1	*	0
7/8	Medical Aid	Scenic (019738)	60	1	6	SNMH Transport			
7/8	Medical Aid	Derbec (019745)	30	2	5	Patient Contact			16
7/10	Medical Aid	Tyler Foote (019949)	80	1	6	SNMH Transport			6
7/11	Medical Aid	Bridgeport Bridge (020095)	15	1		Canceled	1		
7/14	Medical Aid	School St. (020474)	45	2	7	SNMH Transport			9
7/14	Medical Aid	Pleasant Valley Rd (020500)	70	2	7	CalStar			10
7/16	Medical Aid	S. Yuba (020691)	16	2	6	Canceled	1		15
7/16	Medical Aid	Tyler Foote (020747)	40	3		SNMH Transport			
7/17	Vehicle Fire	Cruzon Grade (020785)	79	3		Non-Injury			12
7/17	Other	Old Mill (020799)	14	3		False Alarm			12
7/18	Structure Fire	Glen Ct. (020862)	47	5	11	Fire Out on Arrival			14
7/18	Medical Aid	Edwards Crossing (020899)	17	2		Canceled	1		
7/18	Wildland Fire	Jackass Flats (020952)	10	3		Canceled			
7/20	Debris Check	N. Bloomfield (021129)	128	2	11	Unable to Locate			
7/20	Medical Aid	Purdon Crossing (021184)	57	3	10	Patient Contact	1	*	15
7/20	Medical Aid	Purdon Crossing (021187)	33	3	10	Patient Contact	1	*	
7/22	Wildland Fire	Jackass Flats (021430)	19	2		Canceled			
7/24	Medical Aid	Drunken Miners (021610)	24	1	7	Non-Injury			14
7/25	Medical Aid	Hwy 49 (021849)	50	2	10	Patient Contact	1	*	23
7/27	Medical Aid	Purdon (021916)	47	3	8	SNMH Transport			6
7/27	Medical Aid	Oak Tree (022004)	42	3	8	SNMH Transport			7
7/28	Medical Aid	Cruzon Grade (022038)	60	3	8	SNMH Transport			14
7/31	Medical Aid	Sweetland (022413)	69	2	4	Medic 59 Transport			13
7/31	Medical Aid	Tyler Foote (022418)	34	4		SNMH Transport			0

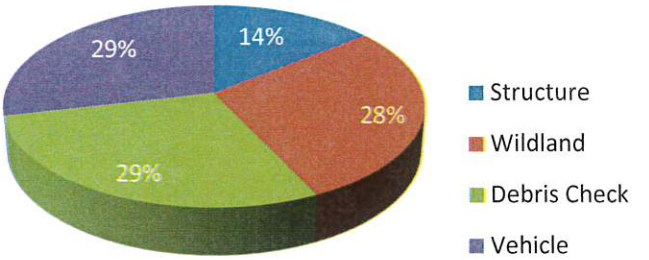
Total Calls:	**9**	**30**
Total Man Hours:	**20.1**	**66.75**
Average FF/Call:	**2.33**	**2.6**

North San Juan Fire Department
Call Details
July 2025

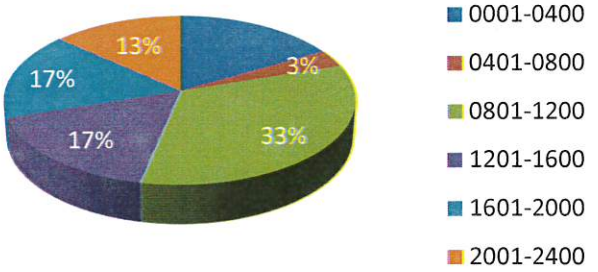
Call Type



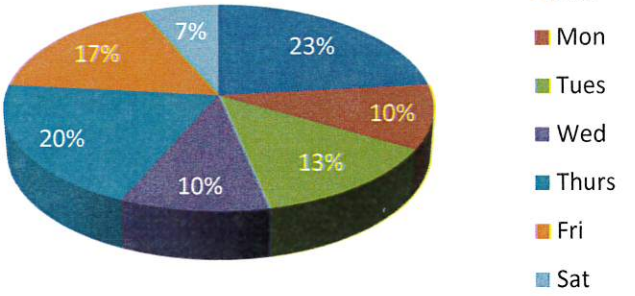
Fire Type



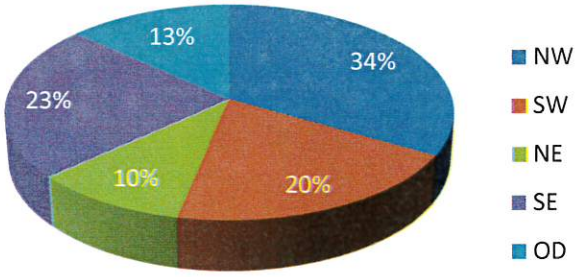
Time of Day

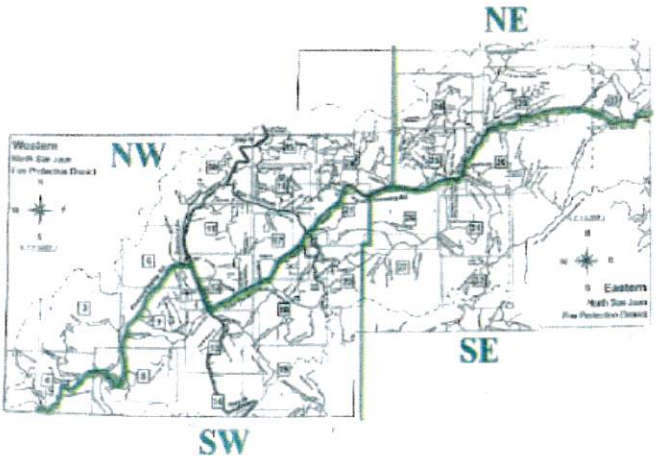


Day of Week



District Area



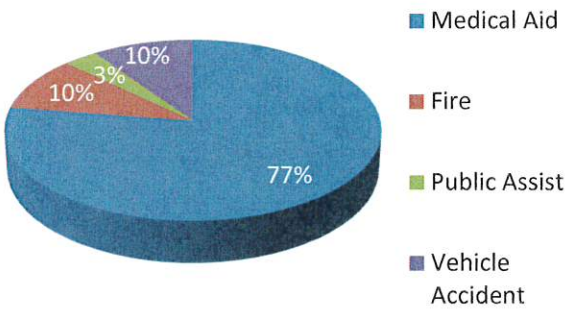


NSJFPD INCIDENT RESPONSE DETAIL August 2025

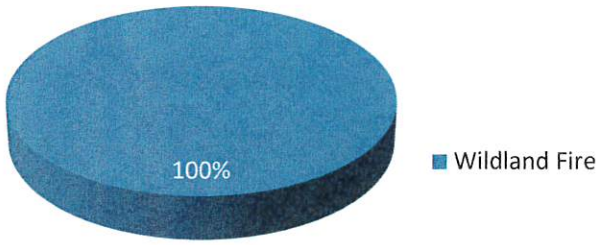
Date	Type	Location	Minutes	Responders	Total Responders	Notes	River	Out of District Responses	Response Time
8/1	Hazard Condition	Hwy 49 (022594)	24	1	5	No Hazard			21
8/2	Medical Aid	Hwy 49 (022742)	78	4	14	SNMH Transport	1		12
8/2	Vehicle Accident	Shady Creek (022753)	44	4		Non-Injury			4
8/3	Wildland Fire	Jackass Flats (022773)	30	3	7	Extinguished			11
8/4	Medical Aid	Blue Sage (022824)	98	4	11	Patient Contact			7
8/6	Medical Aid	Heesche (023122)	45	2	6	SNMH Transport			16
8/6	Medical Aid	Sweetland (023210)	50	2	5	Patient Contact			8
8/6	Medical Aid	Sweetland (023217)	52	2	4	SNMH Transport			12
8/7	Public Assist	Malakoff (023317)	72	3	9	Patient Contact			25
8/7	Medical Aid	Robinson (023341)	54	2		SNMH Transport			8
8/8	Wildland Fire	Jennet Trail (023440)	223	3		Extinguished			13
8/9	Medical Aid	Pathfinder (023486)	49	1	4	SNMH Transport			12
8/9	Medical Aid	Shady Creek (023518)	43	1		SNMH Transport			14
8/9	Vehicle Accident	Oak Tree Rd. (023533)	65	3	5	Patient Contact			8
8/10	Medical Aid	Bridgeport (023675)	92	2	8	Medic 44 transport	1		35
8/10	Medical Aid	Salmon Mine (023680)	45						29
8/11	Medical Aid	Tyler Foote (023804)	55	2		Patient Contact			5
8/16	Medical Aid	Edwards X-ing (024280)	42	5		Unable To Locate	1		34
8/16	Vehicle Accident	Hwy 49 (024323)	6	3		Non-Injury			
8/18	Medical Aid	Sweetland (024420)	32	3	5	SNMH Transport			12
8/18	Medical Aid	Independence Trail (024454)	41	4	9	Patient Contact			9
8/19	Medical Aid	Station 3		2		Patient Contact			
8/23	Medical Aid	Bridgeport (024972)	1	2		Canceled	1		
8/23	Medical Aid	Hwy 49 (024975)	33	2	6	Patient Contact	1		9
8/23	Medical Aid	Oak Tree Rd. (024996)	19	5	9	Unable to Locate			
8/24	Medical Aid	12102 Tyler Foote (025125)	49	5	8	Patient Contact			6
8/25	Wildland Fire	Cone Tree Trail (025218)	18					*	
8/25	Medical Aid	Purdon Crossing (025233)	80	2	20	SNMH Transport	1	*	
8/25	Medical Aid	Green Ravine (025242)	15						
8/26	Medical Aid	Hwy 49 (025279)	67	3	12	Reach Transport			9
8/27	Medical Aid	Bridgeport Bridge (025429)	111				1		24
8/31	Medical Aid	Hwy 49 (025882)	37	3		Non-Injury	1		10
						Total Calls	**8**	**32**	
						Total Man Hours	**17.4**	**70.50**	
						Average FF/Call	**2.5**	**2.4**	

North San Juan Fire Department
Call Details
August 2025

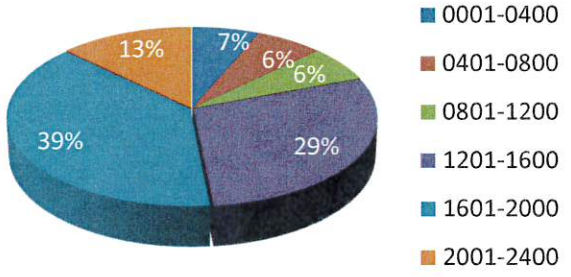
Call Type



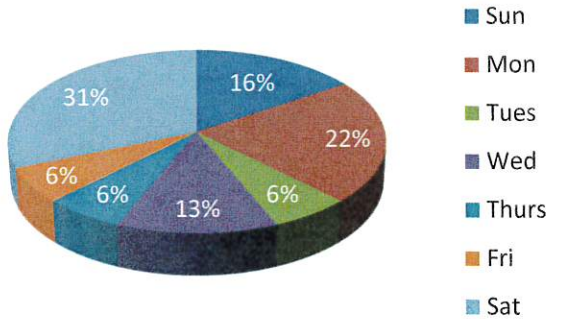
Fire Type



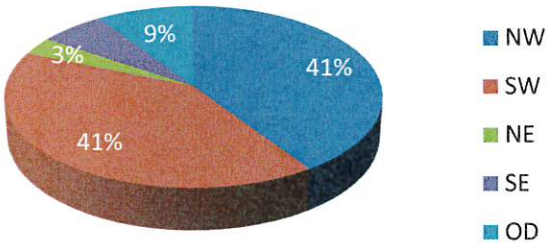
Time of Day

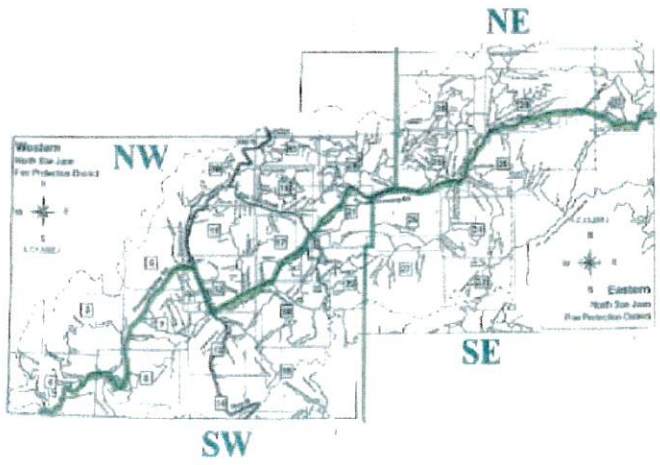


Day of Week



District Area





NORTH SAN JUAN VOLUNTEER FIRE DEPARTMENT

2025 SUMMARY/YEAR TO DATE ACTIVITIES													
Emergency Response	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Medical Aid	15	24	17	25	36	38	22	24					**201**
Vehicle Accident	3		1	2	3	1		3					**13**
Fire - Structure	1	1	2		1		1						**6**
Fire - Wildland	3		1	1	1	12	2	3					**23**
Fire - Structure/Wildland				2									**2**
Fire - Vehicle		1	2		1		2						**6**
Fire - Vehicle/Wildland													**0**
Fire - Smoke Check	4	2			4	1							**11**
Fire - Debris Check			2	1		3	2						**8**
Fire - Other													**0**
Fire - False Alarm					3								**3**
Fire - Menace Standby													**0**
Hazard		3	1		3			1					**8**
Public Assist	2	3		1	3	1		1					**11**
Other	1	2					1						**4**
Totals:	**29**	**36**	**26**	**32**	**55**	**56**	**30**	**32**	**0**	**0**	**0**	**0**	**296**

Previous Years Summary				
2024	**2023**	**2022**	**2021**	**2020**
304	267	224	215	188
41	43	45	69	44
17	17	14	22	8
33	20	18	31	23
0	0	5	0	0
8	3	7	7	6
0	0	1	0	0
15	2	17	32	30
15	15	0	0	1
0	0	0	0	1
0	0	1	0	0
0	2	4	8	2
7	12	5	12	12
22	13	16	15	10
3	0	4	4	5
465	**394**	**361**	**415**	**330**

2025 Monthly Totals	**29**	**36**	**26**	**32**	**55**	**56**	**30**	**32**	**0**	**0**	**0**	**0**	**296**
2024 Monthly Totals	26	32	32	32	34	63	70	46	42	31	36	18	**462**
2023 Monthly Totals:	21	25	43	37	42	35	38	29	34	35	24	31	**394**
2022 Monthly Totals:	23	25	29	23	37	25	35	40	32	27	31	34	**361**
2021 Monthly Totals:	28	21	16	35	48	50	39	39	32	42	32	33	**415**
2020 Monthly Totals:	21	26	28	22	24	37	43	27	23	32	26	17	**326**

Other Activities	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Department Training	4	5	5	5	5	4	5	3					**36**
Special Training			1										**1**
External Training					1								**1**
Work Party					1								**1**
Public Education				3	1	1	1						**6**
Public Service			2										**2**
Totals:													**47**

Out of District Responses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
2025 Monthly Totals:	2	0	1	2	1	5	4	3					18
2024 Monthly Totals:	0	1	3	3	2	12	15	3	4	0	0	1	44
2023 Monthly Totals:	2	3	5	3	4	4	7	3	8	7	1		45
2022 Monthly Totals:	1	3	5	3	5	1	3	3	3	3	0	2	31
2021 Monthly Totals:		1	2	7	5	5	3	2	3	2	4	1	35
2020 Monthly Totals:	1	2	2	2	1	4	2	7	3	0	0	2	**26**

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July and August 2025
Financials

NSJ Fire Protection District

Funds Summary

Period Ending 08/31/2025

	August 31, 2025
Current Assets	
Tri-Counties Bank (Petty Cash)	**$ 500.00**
6720 General Fund	**$ 1,044,217.79**
GF Capital Equipment Fund	**$ 345,658.72**
GF Improvement Fund	**$ 282,372.00**
GF Reserves	**$ 200,000.00**
6717 Measure Q	**$ -**
Measure Q Capital Improvement	**$ 48,000.00**
Measure Q Capital Equipment	**$ 20,000.00**
Measure Q Reserve	**$ 165,016.22**
6777 Mitigation	**$ 25,076.28**
Total Current Assets	**$ 2,130,841.01**

Account	Begin Balance	Deposits	Transfer IN	Expenses	Transfer OUT	Balance
Tri-Counties (Petty Cash)	$ 374.15	272.08		$ (146.23)		$ 500.00
Total Petty Cash						**$ 500.00**
General Fund	$ 1,219,704.30	$ 109,884.29		$ (285,370.80)		$ 1,044,217.79
GF Equipment Fund	$ 400,000.00			$ (54,341.28)		$ 345,658.72
GF Improvement Fund	$ 282,372.00					$ 282,372.00
GF Reserve	$ 200,000.00					$ 200,000.00
Total 6720 General Fund						**$ 1,872,248.51**
*** Measure Q Fund**						**$ -**
Measure Q Fund Reserve	$ 165,016.22					$ 165,016.22
Measure Q Capital Improvement	$ 48,000.00					$ 48,000.00
Measure Q Capital Equipment	$ 20,000.00					$ 20,000.00
Total 6717 Measure Q Fund						**$ 233,016.22**
Mitigation Fund	$ 25,076.28					$ 25,076.28
Total Mitigation Fund						**$ 25,076.28**

Assests as of 08/31/25 $ 2,130,841.01

NSJ Fire Protection District
Deposit Detail
July through August 2025

Type	Date	Account	Amount
Deposit	**07/21/2025**	**10720 · GF General Fund**	**62.00**
		46290 · Voided/Stop Payment	-62.00
TOTAL			-62.00
Deposit	**07/23/2025**	**10720 · GF General Fund**	**39,005.31**
		46110.1 · Strike Team Personnel	-31,151.12
		46110.5 · Strike Team Engine	-1,001.50
		46110.2 · Strike Team Admin	-6,852.69
TOTAL			-39,005.31
Deposit	**07/28/2025**	**10720 · GF General Fund**	**47,288.38**
		46110.1 · Strike Team Personnel	-37,472.49
		46110.5 · Strike Team Engine	-983.81
		46110.4 · Strike Team Expenses	-524.17
		46110.2 · Strike Team Admin	-8,307.91
TOTAL			-47,288.38
Deposit	**07/29/2025**	**10720 · GF General Fund**	**8,765.23**
		40010 · Current Secured Tax	22.26
		40010 · Current Secured Tax	0.03
		40040 · Prior Unsecured Tax	-1.19
		40170 · Supplemental Secured Tax	-177.28
		40180 · Supplemental Unsecured Tax	-1.14
		44960 · Prop 172 Public Safety	-8,607.91
TOTAL			-8,765.23
Deposit	**07/30/2025**	**10720 · GF General Fund**	**75.00**
		46180 · Donations	-75.00
TOTAL			-75.00
Deposit	**08/13/2025**	**10720 · GF General Fund**	**240.00**
		61341 · Training Materials	-240.00
TOTAL			-240.00
Deposit	**08/18/2025**	**10720 · GF General Fund**	**1,812.19**
		46110.2 · Strike Team Admin	-318.38

NSJ Fire Protection District
Deposit Detail
July through August 2025

Type	Date	Account	Amount
		46110.4 · Strike Team Expenses	-1,493.81
TOTAL			-1,812.19
Deposit	**08/19/2025**	**10720 · GF General Fund**	**1,716.72**
		46110.5 · Strike Team Engine	-705.33
		46110.2 · Strike Team Admin	-301.60
		46110.1 · Strike Team Personnel	-709.79
TOTAL			-1,716.72
Deposit	**08/19/2025**	**10720 · GF General Fund**	**1,646.91**
		46110.5 · Strike Team Engine	-677.12
		46110.2 · Strike Team Admin	-289.34
		46110.1 · Strike Team Personnel	-680.45
TOTAL			-1,646.91
Deposit	**08/19/2025**	**10720 · GF General Fund**	**5,366.61**
		46110.5 · Strike Team Engine	-1,489.03
		46110.1 · Strike Team Personnel	-2,934.74
		46110.2 · Strike Team Admin	-942.84
TOTAL			-5,366.61
Deposit	**08/28/2025**	**10720 · GF General Fund**	**3,905.94**
		44960 · Prop 172 Public Safety	-3,905.94
TOTAL			-3,905.94
			Total GF $109,884.29
Deposit	**08/28/2025**	**10250 Petty Cash Tri-Counties**	**25.53**
		Reimburse	-25.53
TOTAL		Duplicate Keys	-25.53
Deposit	**08/28/2025**	**10250 Petty Cash Tri-Counties**	**246.55**
		*Reimbursement	-246.55
TOTAL		Water for Firefighters $99.90	-246.55
		Dump Runs $25.95	
		Mower Parts $60.84	
		Last Dish Payment $60.84	
			Total PC $272.08

NSJ Fire Protection District
Transaction Detail by Account
July through August 2025

		Date	Num	Name	Memo	Amount
10250 · Tri-Counties Bank - Petty Cash						
	1	06/24/2025		Dish	Last Dish Payment	-59.86
	2	06/26/2025		FF Shay	Mower Parts	-60.84
	3	07/21/2025		Jose Rodriguez	Key Duplicates	-25.53
Total 10250 · Tri-Counties Bank - Petty Cash						-146.23
10720 · GF General Fund						
	4	07/18/2025	260055	LAFCO	LAFCO Allocation 25/26	-1,446.00
	5	07/23/2025	V967426	PG&E Station #1	Station ! & 2 Power	-180.05
	6	07/23/2025	V967427	Clientworks	Malware	-255.00
	7	07/23/2025	V967428	Verizon Wireless	New Tablets & Service	-330.80
	8	07/23/2025	V967429	Boyett Petroleum	Fuel	-704.87
	9	07/23/2025	V967430	Sierra Excavating, Inc.	Pad for Water Tanks	-900.00
	10	07/23/2025	V967431	Jon Klingelhofer	Reimburse Water Tank Supplies	-2,120.78
	11	07/23/2025	V967432	US Bank	See Cal Cad	-6,149.09
	12	07/23/2025	V967433	Palmer Enterprises	Repair 6168 Heavy Metal Chunks in the	-13,290.96
	13	07/23/2025	V967434	AT&T CALNET 3	Telephone for Station 1 and 2	-114.23
	14	07/23/2025	V967435	Fire Risk Management Service (FRMS)	Life Ins	-131.59
	15	07/23/2025	V967435	Fire Risk Management Service (FRMS)	Life Ins	-131.89
	16	07/23/2025	V967436	Palmer Enterprises	6132 Repair wiring for air cooler	-200.00
	17	07/23/2025	V967437	Boyett Petroleum	Fuel	-736.71
	18	07/23/2025	V967438	Fire Risk Management Service (FRMS)	25/26 Work Compensation Ins	-17,271.00
	19	07/23/2025	V967439	Nevada County Consolidated	Water Tender	-25,000.00
	20	07/23/2025	V967599	FF Davis, Tommy	Silver Incident	-163.99
	21	07/23/2025	V967612	FF Dragstedt, Anatol	Silver Incident	-163.99
	22	07/23/2025	V967613	FF Fites-Kaufman, Casey	4th Qtr Paid Call	-170.52
	23	07/23/2025	V967540	FF Hunter, Jacob	Silver Incident	-179.53
	24	07/23/2025	V967541	FF Rodgriguez, Alejandro	4th Qtr Paid Call	-184.20
	25	07/23/2025	V967542	FF Guetebier, Andy	Silver Incident	-194.46
	26	07/23/2025	V967543	FF Rees, Allison	4th Qtr Paid Call	-236.84
	27	07/23/2025	V967544	FF Dragstedt, Anatol	Oak Incident	-273.31
	28	07/23/2025	V967545	FF Burke, Connor	4th Qtr Paid Call	-287.97
	29	07/23/2025	V967546	FF Lehman, Eugene	Pilocine	-291.53
	30	07/23/2025	V967573	FF Shay, Cameron	Pilocine	-319.17
	31	07/23/2025	V967574	FF Stead, Judy	4th Qtr Paid Call	-324.74
	32	07/23/2025	V967575	FF Davis, Tommy	Marysville Incident	-346.19
	33	07/23/2025	V967634	FF Rees, Allison	Marysville	-346.20
	34	07/23/2025	V967635	FF Trace, Joshua	4th Qtr Paid Call	-360.54
	35	07/23/2025	V967612	FF Dragstedt, Anatol	Marysville Incident	-378.99
	36	07/23/2025	V967613	FF Shay, Cameron	Marysville Incident	-410.51
	37	07/23/2025	V967564	FF Lehman, Eugene	4th Qtr Paid Call	-429.81
	38	07/23/2025	V967498	FF Roland, Mark	4th Qtr Paid Call	-437.52

	Date	Num	Name	Memo	Amount
39	07/23/2025	V967499	FF Flores, Angela	4th Qtr Paid Call	-510.58
40	07/23/2025	V967500	FF Dragstedt, Anatol	4th Qtr Paid Call	-514.76
41	07/23/2025	V967636	FF Jose Rodriguez-Hernandez	4th Qtr Paid Call	-541.97
42	07/23/2025	V967471	FF Flores, Jason	4th Qtr Paid Call	-547.07
43	07/23/2025	V967472	FF Vargas, Jordan	4th Qtr Paid Call	-571.64
44	07/23/2025	V967540	FF Hunter, Jacob	4th Qtr Paid Call	-605.47
45	07/23/2025	V967580	FF Gross, Michal	4th Qtr Paid Call	-665.78
46	07/23/2025	V967510	FF Van Order, Nate	4th Qtr Paid Call	-676.81
47	07/23/2025	284267	FF Simpson, Forrest D.	4th Qtr Paid Call	-702.40
48	07/23/2025	284268	FF Scott, William S	4th Qtr Paid Call	-729.60
49	07/23/2025	V967599	FF Davis, Tommy	4th Qtr Paid Call	-762.15
50	07/23/2025	V967573	FF Shay, Cameron	4th Qtr Paid Call	-829.40
51	07/23/2025	V967486	FF Browning, Tom	July 2025 Admin	-876.50
52	07/23/2025	V967487	FF Guetebier, Andy	4th Qtr Paid Call	-893.55
53	07/23/2025	V967488	Heidi Ryan	July 2025 Admin	-1,551.12
54	07/23/2025	V967489	FF Stewart, Mike	July 2025 Admin	-1,823.02
55	07/23/2025	V967490	Lynn McGarva	July 2025 Admin	-2,211.35
56	07/23/2025	V967491	California Franchise Tax Board	Wage Garnishment	-111.60
57	07/23/2025	914820	EDD	State Payroll Taxes	-76.21
58	07/23/2025	914820	EDD	State Payroll Taxes	-278.73
59	07/23/2025	914821	Internal Revenue Service	Federal Payroll Taxes	-3,947.10
60	07/23/2025	914823	Colantuono, Highsmith & Whatley, PC	General Counseling	-60.00
61	07/23/2025	914824	Colantuono, Highsmith & Whatley, PC	General Counseling	-140.00
62	07/23/2025	284392	OCCU-MED	Pre Employment Physicals	-289.50
63	07/23/2025	284393	Banner Communications & Electronics	Radio Installation and Repairs	-1,442.68
64	07/23/2025	V967661	Tri-Counties	Reimburse Petty Cash	-246.55
65	07/29/2025	V967425	Smile Business	Copier Agreement	-143.38
66	08/08/2025	V968643	FF Browning, Tom (reim)	Miles to Green Incident	-356.30
67	08/08/2025	V968618	Tri-Counties	Reimburse Petty Cash	-25.53
68	08/08/2025	V968644	Grass Valley Sign	Signs for Stations	-692.29
69	08/08/2025	284739	Verizon Wireless	Tablets Service Charges	-200.11
70	08/08/2025	284740	Banner Communications & Electronics	Power Charger for Vehicles	-407.48
71	08/08/2025	284741	FF Scott, William S. (reim)	Lodge Reimburse for Green Incident	-428.72
72	08/08/2025	V968722	Boyett Petroleum	Fuel	-431.83
73	08/08/2025	284872	Palmer Enterprises	Engine Repairs	-630.00
74	08/08/2025	284873	Rice Business Solutions	Payroll & Tax Bookkeeping	-656.75
75	08/08/2025	284826	Department of Forestry & Fire	4th Quarter Dispatch/ Air Station Agree	-3,396.54
76	08/08/2025	284827	US Bank	See Cal Card	-8,654.25
77	08/20/2025	V969004	FF Davis, Tommy	Backfill	-221.64
78	08/20/2025	V968988	FF Rodgriguez, Alejandro	Backfill	-404.50
79	08/20/2025	V968985	FF Shay, Cameron	Backfill	-443.28
80	08/20/2025	V968932	FF Stead, Judy	Backfill	-443.28

		Date	Num	Name	Memo	Amount
	81	08/20/2025	V969038	FF Wilkinson, Kyle	Backfill	-443.28
	82	08/20/2025	V969039	Heidi Ryan	August 2025 Admin	-654.99
	83	08/20/2025	V969014	FF Dragstedt, Anatol	Backfill	-664.92
	84	08/20/2025	V969015	FF Picker, Nancy	Pre Po 07/03 - 07/05	-1,546.99
	85	08/20/2025	V969015	FF Picker, Nancy	Pre Po 07/23 - 07/25	-1,546.99
	86	08/20/2025	V969016	FF Rodgriguez, Jose	Backfill	-1,551.48
	87	08/20/2025	V969017	FF Stewart, Mike	August 2025 Admin	-1,823.02
	88	08/20/2025	V969018	Lynn McGarva	August 2025 Admin	-2,107.59
	89	08/20/2025	V969019	FF Hunter, Jacob	Green Incident	-12,073.45
	90	08/20/2025	V969020	FF Davis, Tommy	Green Incident	-12,524.45
	91	08/20/2025	V969021	FF Simpson, Forrest D.	Green Incident	-12,986.42
	92	08/20/2025	V969022	FF Noxon, Robert	Large & Ut-63 Inicdents	-14,449.79
	93	08/20/2025	V969023	FF Browning, Tom	Green Incident x 2	-15,159.79
	94	08/20/2025	V969024	FF Guetebier, Andy	Green Incident	-15,577.47
	95	08/20/2025	V969025	FF Scott, William S	Green Incident	-22,981.48
	96	08/20/2025	V969026	EDD	State Payroll Taxes	-131.00
	97	08/20/2025	V969027	EDD	State Payroll Taxes	-478.90
	98	08/20/2025	V969027	EDD	State Payroll Taxes	-7,854.54
	99	08/20/2025	V969028	Internal Revenue Service	Federal Payroll Taxes	-45,757.12
	100	08/20/2025	V969029	AT&T CALNET 3	Station 1 and 2 Phones	-114.22
	101	08/20/2025	V969030	Smile Business	Copier Agreement	-122.00
	102	08/20/2025	V969031	Boyett Petroleum	Fuel	-518.40
	103	08/20/2025	V969032	PG&E Station #1	Station 1 Electric	-698.11
Total 10720 · GF General Fund						-285,370.80
10721 · GF Capital Equipment Fund						
	104	08/08/2025	284738	Downtown Ford Sacramento	New Utility Vehicle	-54,341.28
Total 10721 · GF Capital Equipment Fund						-54,341.28

NSJ Fire Protection District

US Bank Cal Card

As of July 22, 2025

	Date	Name	Memo	Amount
1	07/03/2025	Bureau of Land Management	NWCG Incident Response Pc	247.97
2	07/06/2025	Green Incident	Green Incident Lodging/Meals	207.93
3	07/06/2025	Green Incident	6168 Crew Green Incident Meals/Loding	1,779.69
4	07/06/2025	Galls	Name Tags	39.37
5	07/06/2025	Adobe	Programs for Social Media	119.88
6	07/06/2025	Broken Arrow	Shirts	975.17
7	07/06/2025	CrewBoss	Tactical Pants	2,470.89
8	07/06/2025	Docusign	Program to sign Invoices	120.00
9	07/06/2025	2025 Large Fire & UT-63 Incident	Strike Team Meals/Lodging	1,630.35
10	07/06/2025	Digium Cloud Services	Telephone Services	159.93
11	07/06/2025	Microsoft 365	Licenses	242.00
12	07/06/2025	Staples	Cleaning supplies, Soap, TP, Paper Towels, Tide Pods	413.10
13	07/22/2025	Bureau of Land Management	NWCG Incident Response Pocket Guides	247.97
				8,654.25
	TOTAL			**8,654.25**

NSJ Fire Protection District

US Bank Cal Card

As of June 30, 2025

Date	Name	Memo	Amount
05/01/2025	Amazon.Com	Twin Bed Return	(199.95)
05/29/2025	Badgesmith.com	Card Stock	38.63
06/18/2025	Amazon.Com	Beds and Bedding	904.23
06/18/2025	costco	Beds for Residence	821.97
06/18/2025	costco	Annual Membership	65.00
06/18/2025	Digium Cloud Services	Telephone Service	160.16
05/01/2025	Dish Network	TV Residence	109.66
05/30/2025	Holiday Market	Food for Captains Test	46.72
06/18/2025	LS North Ridge Fire Equipme	Fire Shelters	2,956.11
06/18/2025	Microsoft 365	Licenses	92.00
06/18/2025	Microsoft 365	Licenses	150.00
06/16/2025	Ram Mounts	Mounts for I Pads	47.23
05/28/2025	Rays Automotive	Smog Check	88.25
06/18/2025	Staples	Toilet Paper, Pine Sol	56.09
06/18/2025	Staples	Push Pins, Mini Binder Clips,	162.13
06/18/2025	Staples	Pens	44.05
06/18/2025	Staples	Heavy Duty Cases for IPads	173.70
06/18/2025	UPS Store - Grass Valley	Background Check	62.00
06/18/2025	Walmart	Simple Green, Trash Bags, TI	78.73
06/18/2025	WPSG INC	Helmets	292.38
			6,149.09
		TOTAL	**6,149.09**

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FY 2025-26
Final Budget

NSJ Fire Protection District
Profit & Loss Budget vs. Actual
July through August 2025

	Actuals Jul - Aug 31 2025	Proposed Final Budget	
Ordinary Income/Expense			
Income			
12200 · Due to Other Funds	0.00	0.00	
39600 · Inter Fund Transfer	0.00	190,132.00	Cap Equip $112,000
40000 · Revenue			Measure Q $74,832
40010 · Current Secured Tax	-22.29	161,000.00	Mitigation $3,300
40020 · Prior Secured Taxes	0.00	5.00	
40030 · Current Unsecured Tax	0.00	3,000.00	
40040 · Prior Unsecured Tax	1.19	60.00	
40160 · St-Other in Lieu	0.00	85.00	
40170 · Supplemental Secured Tax	177.28	7,700.00	
40180 · Supplemental Unsecured Tax	1.14	200.00	
40280 · Supplemental Prior Unsecured	0.00	20.00	
40310 · Special Assessments	0.00	155,897.00	
Total 40000 · Revenue	157.32	327,967.00	
43000 · Inter-Governmental			
43010 · Interest-General Fund	0.00	15,000.00	
44190 · Homeowner Exemption	0.00	500.00	
44960 · Prop 172 Public Safety	12,513.85	46,000.00	
Total 43000 · Inter-Governmental	12,513.85	61,500.00	
46100 · Miscellaneous Revenue			
46110 · Strike Team			
46110.1 · Strike Team Personnel	72,948.59	654,000.00	
46110.2 · Strike Team Admin	17,012.76	76,000.00	
46110.3 · Strike Team Personal Vhcl Miles	0.00	0.00	
46110.4 · Strike Team Expenses	2,017.98	0.00	
46110.5 · Strike Team Engine	4,856.79	0.00	
46110.6 · Strike Team Support Vehicle	0.00	0.00	
Total 46110 · Strike Team	96,836.12	730,000.00	
46180 · Donations	75.00	1,000.00	
46190 · Refund Misc	0.00	0.00	
46210 · Station 1 Rental	0.00	500.00	
Total 46100 · Miscellaneous Revenue	96,911.12	731,500.00	
47000 · Other Income			
47000.1 · Mitigation Fees	0.00	1,500.00	
47000.2 · Mitigation Interest	0.00	300.00	
47000.3 · Measure Q Interest	0.00	1,600.00	
Total 47000 · Other Income	0.00	3,400.00	
Total Income	109,582.29	1,314,499.00	
Gross Profit	109,582.29	1,314,499.00	
Expense			
55000 · Grant Expenses			
55000.3 · Forest Reserve Grant 2024	3,020.78		
Total 55000 · Grant Expenses	3,020.78		
56000 · Capital Outlay			
56000.1 · Measure Q Capital Equipment	0.00	19,122.00	
56000.2 · Mitigation Capital Improvement	0.00	3,300.00	
56000.3 · GF Capital Equpment	79,341.28	112,240.00	
Total 56000 · Capital Outlay	79,341.28	134,662.00	
61110 · Employer Tax Expense	14,640.43	110,000.00	
61120 · Stipend to Chief	4,000.00	24,000.00	
61140 · Clerical Admin Staff Wages			
61140.1 · Measure Q Administration	0.00	5,675.00	
61140 · Clerical Admin Staff Wages - Other	7,998.14	44,500.00	
Total 61140 · Clerical Admin Staff Wages	7,998.14	50,175.00	
61300 · Firefighters Stipend/Paid Call			
61300.1 · GF Paid Call	5,333.99	20,000.00	
61300.2 · Measure Q Rank	6,680.00	34,035.00	
Total 61300 · Firefighters Stipend/Paid Call	12,013.99	54,035.00	
61330 · Firefighter Physicals	289.50	1,500.00	
61340 · Outside Instructor			

	2025-2026 Prelimnary
Ordinary Income/Expense	
Income	
12200 · Due to Other Funds	0.00
39600 · Inter Fund Transfer	60,710.00
40000 · Revenue	
40010 · Current Secured Tax	161,000.00
40020 · Prior Secured Taxes	5.00
40030 · Current Unsecured Tax	3,000.00
40040 · Prior Unsecured Tax	60.00
40160 · St-Other in Lieu	85.00
40170 · Supplemental Secured Tax	7,700.00
40180 · Supplemental Unsecured Tax	200.00
40280 · Supplemental Prior Unsecured	20.00
40290 · Fire Tax Revenue	0.00
40300 · Measure Q Revenue	0.00
40310 · Special Assessments	155,897.00
40000 · Revenue - Other	0.00
Total 40000 · Revenue	327,967.00
43000 · Inter-Governmental	
43000.1 · 2020 AFG FEMA Grant Reven	0.00
43000.3 · AFG FEMA GRANT 2024	0.00
43010 · Interest-General Fund	15,000.00
44190 · Homeowner Exemption	500.00
44960 · Prop 172 Public Safety	46,000.00
45000 · Grants Received	
45000.1 · Forrest Re	0.00
46574 · NSJFD Auxil	0.00
45000 · Grants Rece	0.00
Total 45000 · Grants Received	0.00
45170 · Direct Charges	0.00
43000 · Inter-Governmental - Other	0.00
Total 43000 · Inter-Governmental	61,500.00
46100 · Miscellaneous Revenue	
46110 · Strike Team	
46110.1 · Strike Tear	78,000.00
46110.2 · Strike Tear	22,000.00
46110.3 · Strike Tear	0.00
46110.4 · Strike Tear	0.00
46110.5 · Strike Tear	0.00
46110.6 · Strike Tear	0.00
46110.7 · Strike Tear	0.00
46110 · Strike Team	0.00
Total 46110 · Strike Team	100,000.00
46180 · Donations	1,000.00
46190 · Refund Misc	0.00
46210 · Station 1 Rental	500.00
46220 · Station 3 Rental	0.00
46260 · Road Sign	0.00
46270 · Refunds US Bank	0.00
46100 · Miscellaneous Revenue - Othe	0.00
Total 46100 · Miscellaneous Revenue	101,500.00
47000 · Other Income	
47000.1 · Mitigation Fees	1,500.00
47000.2 · Mitigation Interest	300.00
47000.3 · Measure Q Interest	1,600.00
47000.4 · Recovery/Fine	0.00
47000 · Other Income - Other	0.00
Total 47000 · Other Income	3,400.00
48700 · CPR/First Aid Classes	0.00
Total Income	555,077.00
Cost of Goods Sold	

NSJ Fire Protection District
Profit & Loss Budget vs. Actual
July through August 2025

	Actuals Jul - Aug 31 2025	Proposed Final Budget
61341 · Training Materials	255.94	3,000.00
61342 · Classes &Licensing	0.00	16,000.00
61340 · Outside Instructor - Other	0.00	5,500.00
Total 61340 · Outside Instructor	255.94	24,500.00
61350 · Strike Team Pmts		
61350.1 · Strike Team Regular Pay	39,327.89	550,000.00
61350.2 · Strike Team Pmts. OT	114,176.69	0.00
61350.5 · Strike Team Employee Mileage	356.30	0.00
61350.6 · Strike Team Fuel	0.00	0.00
61350.8 · Strike Team Meal/Lodge Expenses	4,046.69	0.00
Total 61350 · Strike Team Pmts	157,907.57	550,000.00
61400 · Insurance (Personnel)		
61410 · Workers Compensation	17,271.00	20,000.00
61420 · Life and Accident Insurance	263.48	2,300.00
Total 61400 · Insurance (Personnel)	17,534.48	22,300.00
61450.1 · Strike Team On Site Pay	4,320.00	20,000.00
61450.2 · Strike Team Off Site Pay	198.00	7,500.00
62200 · FF Uniform/Clothing	3,485.43	7,000.00
62225 · PPE-Personnel Protective Equip	0.00	5,000.00
62300 · Dispatch Fees / Co-op Agreement	3,396.54	15,000.00
62350 · Fire Fighting Expenses		
62350.1 · Fleet Repair & Maint	14,813.25	40,000.00
62350.2 · Fire Fighter Fighting Supplies	0.00	6,500.00
62350.3 · New Firefighting Equip	0.00	38,000.00
62350 · Fire Fighting Expenses - Other	0.00	5,000.00
Total 62350 · Fire Fighting Expenses	14,813.25	89,500.00
62351 · Structure Maint	0.00	1,000.00
62352 · Non FireFight Equp Maint Repair	0.00	1,000.00
62375 · Equipment - Non-Fire Fighting	0.00	1,000.00
62400 · Communicating Equip		
62400.3 · Repair Radios/Pagers/Telephone	1,850.16	10,000.00
62400 · Communicating Equip - Other	0.00	0.00
Total 62400 · Communicating Equip	1,850.16	10,000.00
62500 · Subscriptions	242.00	3,500.00
62502 · Legal Public Notice	0.00	500.00
62510 · Public Relation - Fire Prevent		
62510.1 · CPR/Public First Aid Classes	0.00	3,000.00
62510.2 · Newsletter & Christmas Cards	0.00	3,000.00
62510 · Public Relation - Fire Prevent - Othe	0.00	400.00
Total 62510 · Public Relation - Fire Prevent	0.00	6,400.00
62550 · Food Supplies	0.00	500.00
62600 · Fuel	2,391.81	20,000.00
62700 · Cleaning Supplies	413.10	2,000.00
62750 · Insurance Bldg, Veh, & Liablty	0.00	68,915.00
62800 · Memberships	1,446.00	7,000.00
62810 · Recognition & Awards	0.00	2,500.00
62850 · Medical Supplies	0.00	5,000.00
62905. Office New Equip		8,000.00
62911 · Office Machine Maintenance		
62915 · Copier Maintenance	265.38	1,700.00
Total 62911 · Office Machine Maintenance	265.38	1,700.00
63000 · Nevada County Services	0.00	6,000.00
63710 · Ground Maintenance	60.84	500.00
64900 · Office Supplies	520.41	3,500.00
64990 · Meeting Supplies & Subscription	0.00	0.00
66500 · Postage and Delivery	0.00	400.00
66600 · Printing and Reproduction	0.00	250.00
66700 · Professional Fees		
66701 · Payroll Services	656.75	1,800.00
66702 · Audit	0.00	9,000.00
66703 · Legal	200.00	1,000.00

	2025-2026 Prelimnary
50000 · Cost of Goods Sold	
50100 · Road Sign Manufacturing	0.00
51200 · CPR/First Aid Public Classes	0.00
50000 · Cost of Goods Sold - Other	0.00
Total 50000 · Cost of Goods Sold	0.00
Total COGS	0.00
Gross Profit	555,077.00
Expense	
55000 · Grant Expenses	
55000.1 · 2020 FEMA AFG Grant Expen	0.00
55000.2 · FEMA AFG Grant 2024	0.00
55000.3 · Forest Reserve Grant 2024	0.00
55400 · NSJFD Auxillary	0.00
55000 · Grant Expenses - Other	0.00
Total 55000 · Grant Expenses	0.00
56000 · Capital Outlay	
56000.1 · Measure Q Capital Equipmen	19,122.00
56000.2 · Mitigation Capital Improveme	3,300.00
56000.3 · GF Capital Equpment	34,635.00
56000.4 · GF Capital Improvement	0.00
56000 · Capital Outlay - Other	0.00
Total 56000 · Capital Outlay	57,057.00
60000 · Advertising and Promotion	0.00
61100 · Permanent Salaries	0.00
61110 · Employer Tax Expense	10,000.00
61120 · Stipend to Chief	24,000.00
61140 · Clerical Admin Staff Wages	
61140.1 · Measure Q Administration	5,675.00
61140 · Clerical Admin Staff Wages - O	44,500.00
Total 61140 · Clerical Admin Staff Wages	50,175.00
61300 · Firefighters Stipend/Paid Call	
61300.1 · GF Paid Call	20,000.00
61300.2 · Measure Q Rank	39,035.00
61300.3 · Measure Q (B) Certifications	0.00
61300.4 · Measure Q - Prev Qtr Certs	0.00
61300 · Firefighters Stipend/Paid Call -	0.00
Total 61300 · Firefighters Stipend/Paid Call	59,035.00
61310 · Volunteer Comp (Comp) Paid Call	0.00
61312 · Volun Paid Train	0.00
61320 · Mileage Reimbursement	0.00
61330 · Firefighter Physicals	0.00
61340 · Outside Instructor	
61341 · Training Materials	3,000.00
61342 · Classes &Licensing	16,000.00
61340 · Outside Instructor - Other	5,500.00
Total 61340 · Outside Instructor	24,500.00
61350 · Strike Team Pmts	
61350.1 · Strike Team Regular Pay	48,000.00
61350.2 · Strike Team Pmts. OT	0.00
61350.3 · Strike Team FF Misc Rmbrse	0.00
61350.5 · Strike Team Employee Mileag	0.00
61350.6 · Strike Team Fuel	0.00
61350.7 · Strike Team Rmbse Overpay	0.00
61350.8 · Strike Team Meal/Lodge Exp	0.00
61350 · Strike Team Pmts - Other	0.00
Total 61350 · Strike Team Pmts	48,000.00
61400 · Insurance (Personnel)	
61410 · Workers Compensation	20,000.00
61415 · Work Comp Special Assessme	0.00
61420 · Life and Accident Insurance	2,300.00
61400 · Insurance (Personnel) - Other	0.00

NSJ Fire Protection District
Profit & Loss Budget vs. Actual
July through August 2025

	Actuals Jul - Aug 31 2025	Proposed Final Budget
66704 · Background Checks / Fingerprint	0.00	500.00
66705 · SCI Consulting	0.00	6,500.00
66706 · Election Share of Cost	0.00	0.00
Total 66700 · Professional Fees	856.75	18,800.00
68600 · Utilities		
68601 · Telephone Service	388.38	4,500.00
68602 · Propane	0.00	5,000.00
68603 · Electric	878.16	4,000.00
68604 · Sewer Station 1	0.00	1,300.00
68606 · Satellite TV	59.86	1,000.00
68607 · Internet & Web Page	0.00	700.00
68609 · Broadband	0.00	6,000.00
68610 · Tablets	530.91	2,500.00
Total 68600 · Utilities	1,857.31	25,000.00
Total Expense	333,119.09	1,308,637.00
Net Ordinary Income	-223,536.80	5,862.00
Other Income/Expense		
Other Income		
46290 · Voided/Stop Payment	62.00	
Total Other Income	62.00	
Net Other Income	62.00	
Net Income	-223,474.80	5,862.00

	2025-2026 Prelimnary
Total 61400 · Insurance (Personnel)	22,300.00
61450.1 · Strike Team On Site Pay	1,000.00
61450.2 · Strike Team Off Site Pay	500.00
62200 · FF Uniform/Clothing	3,500.00
62225 · PPE-Personnel Protective Equip	
62225.9 · PPE-Personnel Protective Eq	0.00
62225 · PPE-Personnel Protective Equi	5,000.00
Total 62225 · PPE-Personnel Protective Equip	5,000.00
62226 · Operational Supplies & Service	0.00
62300 · Dispatch Fees / Co-op Agreement	15,000.00
62350 · Fire Fighting Expenses	
62350.1 · Fleet Repair & Maint	25,000.00
62350.2 · Fire Fighter Fighting Supplies	6,500.00
62350.3 · New Firefighting Equip	5,000.00
62350 · Fire Fighting Expenses - Other	5,000.00
Total 62350 · Fire Fighting Expenses	41,500.00
62351 · Structure Maint	1,000.00
62352 · Non FireFight Equp Maint Repair	1,000.00
62375 · Equipment - Non-Fire Fighting	1,000.00
62376 · Equipment Repair Non Fire Fight	0.00
62400 · Communicating Equip	
62400.1 · Tablets for Engines	0.00
62400.2 · Radios/Pagers/Phones (New)	0.00
62400.3 · Repair Radios/Pagers/Teleph	6,500.00
62400 · Communicating Equip - Other	0.00
Total 62400 · Communicating Equip	6,500.00
62500 · Subscriptions	3,500.00
62502 · Legal Public Notice	500.00
62510 · Public Relation - Fire Prevent	
62510.1 · CPR/Public First Aid Classes	3,000.00
62510.2 · Newsletter & Christmas Card	3,000.00
62510 · Public Relation - Fire Prevent -	400.00
Total 62510 · Public Relation - Fire Prevent	6,400.00
62550 · Food Supplies	500.00
62600 · Fuel	20,000.00
62700 · Cleaning Supplies	1,000.00
62750 · Insurance Bldg, Veh, & Liablty	68,915.00
62800 · Memberships	7,000.00
62810 · Recognition & Awards	500.00
62850 · Medical Supplies	5,000.00
62905 · Office Equipment Purchase	0.00
62910 · Office Equipment Maintenance	0.00
62911 · Office Machine Maintenance	
62915 · Copier Maintenance	1,700.00
62911 · Office Machine Maintenance - (	0.00
Total 62911 · Office Machine Maintenance	1,700.00
62950 · Fees	0.00
63000 · Nevada County Services	6,000.00
63400 · Interest Expense	0.00
63700 · 6168 Engine	0.00
63701 · Structure Maintenance	0.00
63705 · Equipment Maintenance	0.00
63706 · Engine Maintenance & Repair	0.00
63707 · New Engine 6168 Tools/Euipment	0.00
63710 · Ground Maintenance	0.00
64900 · Office Supplies	3,500.00
64990 · Meeting Supplies & Subscription	0.00
66000 · Payroll Expenses	0.00
66500 · Postage and Delivery	400.00
66600 · Printing and Reproduction	250.00
66700 · Professional Fees	

NSJ Fire Protection District
Profit & Loss Budget vs. Actual
July through August 2025

	Actuals Jul - Aug 31 2025	Proposed Final Budget	2025-2026 Preliminary
66701 · Payroll Services			1,800.00
66702 · Audit			9,000.00
66703 · Legal			1,000.00
66704 · Background Checks / Fingerpr			500.00
66705 · SCI Consulting			6,500.00
66706 · Election Share of Cost			0.00
66700 · Professional Fees - Other			0.00
Total 66700 · Professional Fees			18,800.00
66900 · Reconciliation Discrepancies			0.00
68100 · Telephone Expense			0.00
68400 · Travel Expense			0.00
68600 · Utilities			
68601 · Telephone Service			4,500.00
68602 · Propane			5,000.00
68603 · Electric			4,000.00
68604 · Sewer Station 1			1,300.00
68606 · Satellite TV			1,000.00
68607 · Internet & Web Page			700.00
68609 · Broadband			6,000.00
68610 · Tablets			1,000.00
68600 · Utilities - Other			0.00
Total 68600 · Utilities			23,500.00
80210 · Adv EMT Training Incentive			0.00
80400 · Firefighters Stipend			
80410 · Paid Call (A) Met ALL Qtr Skill			0.00
80420 · Paid Call (B) PART of Qtr Skill			0.00
80430 · Paid Call (C) Officers			0.00
80440 · Officer Supplemental (D)			0.00
80400 · Firefighters Stipend - Other			0.00
Total 80400 · Firefighters Stipend			0.00
80450 · FF Paid Call Officer Stipend			0.00
Total Expense			538,532.00
Net Ordinary Income			16,545.00
Other Income/Expense			
Other Income			
46290 · Voided/Stop Payment			
46290.1 · Staledated Checks			0.00
46290 · Voided/Stop Payment - Other			0.00
Total 46290 · Voided/Stop Payment			0.00
66901 · Stale Dated Checks			0.00
70000 · Mitigation Fee (AB1600)			0.00
70100 · Mitigation Fund Interest			0.00
80100 · - Measure Q Interest Income			0.00
Total Other Income			0.00
Other Expense			
10900 · Refund Sprinklers Installed			0.00
64300 · Interest Expense (Leases)			0.00
66902 · Reimburse Stale Dated Check			0.00
80000 · Ask My Accountant			0.00
Total Other Expense			0.00
Net Other Income			0.00
Net Income			16,545.00