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 - Other	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	

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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

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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	

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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
70050 · 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