



To: Board of Directors
From: Steve Leighton, Fire Chief
Date: June 8, 2021
Subject: Resolution 2021-04 - Adoption of Preliminary Budget for Fiscal Year 2021-2022

Background:

Each year the District must adopt a preliminary budget prior to the start of the new fiscal year on July 1st. A preliminary budget provides the District with needed spending authority to continue the day-to-day business of the District until the final property tax revenue figures are available in September. The final budget will be developed utilizing the Priority Driven Budget process for adoption at a public hearing prior to October 1st.

The Priority Driven Budgeting process is a systematic approach to budget development. It places revenue ahead of expenses, ensuring better public transparency, Board oversight and prioritized spending practices. As part of this process employees from all levels of the District have participated in generating this budget. Once the draft is created, the Fire Chief and Administrative staff will meet with the Chief Officers to review all expenditure requests and determine those requests that will be included in the final budget.

Revenues:

The District's largest revenue source is Property Taxes, which include the Special Taxes and Special Assessment. The District is estimating a 3.0% increase in property tax revenue and 2.0% increase of the special assessment, but is unable to increase the special taxes. The final budget will be adjusted to reflect the property tax estimates once they are received from the county.

Expenses:

The District's largest expense is salaries and benefits (the majority of which will be paid through the Professional Services account), which comprises approximately 83% of budgeted expenditures. Overall, Salaries and Benefits have increased approximately 11% from the previous year. The largest line item increase in expenditures for FY 2021/22 is the District's mandated CalPERS contributions which increased by \$41,717 over FY 2020/21. The reason for this increase is because there are no longer contributions from safety personnel.

It should be noted that a 2% COLA has been included for the Business Manager's wages and 3.8% COLA has been included in North Tahoe employee wages, beginning January 2022, based on the current Agreement/MOU agreed upon in negotiations.



Overall Services and Supplies, better known as operating expenses (excluding Professional Services and Capital Expenses), have increased approximately 1.7% from the previous year.

Conclusion:

This document includes contributions from many District personnel; from line and administrative staff, to chief officers. This cooperative process, across the entire District, has helped to create a budget document with ownership and acceptance throughout the organization.

Should any unforeseen circumstances occur from the state or local government, spending will be adjusted accordingly. District staff will be present to answer any questions you may have.

Recommendation:

Waive the reading and adopt Resolution 2021-04 approving the Preliminary Budget for the General Fund for Fiscal Year 2021/22 in the amount of \$2,100,913.

Meeks Bay Fire Protection District



RESOLUTION

of the Board of Directors

No: 2021-04

WHEREAS, Meeks Bay Fire Protection District's Chief Stephen Leighton has reviewed the operating cash requirements of the District for fiscal year 2021/2022; and

WHEREAS, the Board of Directors of Meeks Bay Fire Protection District has reviewed and considered the costs and expenses incurred, and anticipated to be incurred, in the operation of Meeks Bay Fire Protection District; and

WHEREAS, the Board of Directors has considered the estimated tax revenue to be received from El Dorado County for the operation of Meeks Bay Fire Protection District.

NOW, THEREFORE, BE IT RESOLVED:

1. The Board of Directors of the district approves the Preliminary Budget for the period of July 1, 2021 through June 30, 2022, which is attached hereto and incorporated herein.
2. The Board of Directors authorizes district staff to expend such sums as are required to operate Meeks Bay Fire Protection District, as long as such expenditures are included on the monthly Operating Account Check Register presented to the Board of Directors.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE MEEKS BAY FIRE PROTECTION DISTRICT OF THE COUNTY OF EL DORADO AT A REGULAR BOARD MEETING OF SAID BOARD, HELD ON THE 16th DAY OF June, 2021 BY THE FOLLOWING VOTE OF SAID BOARD:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

PRESIDENT, BOARD OF DIRECTORS

BY: Edward I Miller

I CERTIFY THAT THE FOREGOING IS A CORRECT COPY OF A RESOLUTION DULY ADOPTED BY SAID BOARD OF DIRECTORS ON THE DATE THEREIN SET FORTH.

CLERK OF THE BOARD OF DIRECTORS

BY: Shawn R. Crawford

PRELIMINARY BUDGET FISCAL YEAR 2021-2022
MEEKS BAY FIRE PROTECTION DISTRICT

REVENUES	Preliminary Budget 2021-2022	Final Budget 2020-2021
<u>EL DORADO COUNTY TAX REVENUE</u>		
<i>Property Taxes (based on estimate increase of 3%)</i>	\$935,269	\$908,028
<i>Special Tax (based on 2178 billable parcels)</i>	\$283,400	\$283,400
<i>Special Assessment (based on \$219.24 SFE)</i>	\$430,348	\$421,911
<i>Subtotal</i>	\$1,649,017	\$1,613,339
<u>INTERNAL REVENUE</u>		
<i>Interest</i>	\$4,400	\$18,000
Interest earned on cash funds held by El Dorado County in pooled investment		
 <i>Reimbursements</i>	 \$0	 \$0
State mandated cost reimbursements, refunds from workers comp, etc.		
 <i>OES & USFS (strike team)</i>	 \$0	 \$0
 <i>Cost Recovery Revenue</i>	 \$7,000	 \$7,000
Building developer fees.		
 <i>CERBT Reimbursement</i>	 \$36,744	 \$23,950
This will be funded from the California Employers' Retiree Benefit Trust account		
 <i>VHR Inspections</i>	 \$70,000	 \$70,000
These revenues are received, then paid to North Tahoe Fire each month.		
 <i>Miscellaneous Revenue</i>	 \$0	 \$0
Business licenses, charges for services and other miscellaneous sales		
 <i>Grants/Donations</i>	 \$2,000	 \$222,919
Includes all grant revenues and donations.		
 <i>Transfer from Reserves</i>	 \$331,752	 \$11,864
This amount will be funded from the District reserve funds		
<i>Subtotal</i>	\$451,896	\$353,733
 <u>REVENUES ACCOUNT TOTAL</u>	 \$2,100,913	 \$1,967,072

**PRELIMINARY BUDGET FISCAL YEAR 2021/2022
MEEKS BAY FIRE PROTECTION DISTRICT**

PERSONNEL EXPENSES	Preliminary Budget 2021-2022	Final Budget 2020-2021
PERSONNEL COSTS		
3000 SALARIES FULL TIME & ELECTED OFFICIALS		
<u>40-HOUR EMPLOYEE</u>		
1 Administrative personnel Safety staff is paid through North Tahoe Fire (Professional Services)	\$ 95,872	\$ 94,148
<u>BOARD OF DIRECTORS</u>		
5 Board members \$120 per board member, per meeting	\$ 7,200	\$ 7,200
3002 OVERTIME	\$ 2,400	\$ 3,000
3004 OTHER COMPENSATION	\$ 16,560	\$ 17,045
Subtotal	\$ 122,032	\$ 121,393
3020 RETIREMENT - Employer's Share	\$ 210,281	\$ 168,564
Although Safety Staff is paid through NTF, Meeks Bay Fire is still responsible for the unfunded liability, which increased by approximately 25%. This is due in part because there is no funding mechanism through the payroll process.		
3021 O.A.S.D.I. (0.4% of wages)	\$ 300	\$ 486
3022 MEDICARE (1.45% of wages)	\$ 1,600	\$ 1,760
Subtotal	\$ 212,181	\$ 170,810
3040 HEALTH INSURANCE	\$ 35,254	\$ 25,366
Includes cost for retired employee(s).		
3041 UNEMPLOYMENT INSURANCE	\$ 1,000	\$ 1,000
Subtotal	\$ 36,254	\$ 26,366
3060 WORKERS' COMPENSATION	\$ 6,500	\$ 6,144
TOTAL SALARY AND BENEFITS	\$ 376,967	\$ 324,713

**PRELIMINARY BUDGET FISCAL YEAR 2021/2022
MEEKS BAY FIRE PROTECTION DISTRICT**

OPERATING EXPENSES		Preliminary Budget 2021-2022	Final Budget 2020-2021
SERVICES & SUPPLIES			
CLOTHING			
4022	Uniform Allowance	6,800	6,800
4022	Badges, Patches, Car Plates	714	595
4022	PTP Uniforms	119	1,445
4022	Class A Uniforms	1,105	744
4022	Safety Boots	761	136
4022	Outerwear	1,020	1,020
	This account covers \$750 per employee uniform allowance for full-time employees and other uniform requirements not a part of another program.	10,519	10,740
SAFETY CLOTHING - STRUCTURE			
4021	Structure Helmets	612	510
4021	Structure Turnouts	5,100	7,140
4021	Structure Turnout Boots	85	85
4021	Structure Gloves	170	170
4021	Structure Hoods, Suspenders, Shields	340	255
4021	Structure Flashlights	170	170
4021	Structure PPE Repairs	680	510
4021	Ballistic Protection	340	1,785
	This account covers expenses related to personal protective equipment (PPE) for all emergencies except vegetation fires.	7,497	10,625
SAFETY CLOTHING - WILDLAND			
4021	Wildland Shirts & Pants	255	510
4021	Wildland Shelters	340	595
4021	Wildland Gloves, Hose Packs, Chaps	170	255
4021	Wildland Web Gear	85	85
4021	Wildland Helmets	850	85
4021	Wildland Water & Meals	425	680
4021	Wildland Pack Test	85	85
	This account funds PPE for wildland fires and ensures adequate inventories are available to replace damaged or worn out items.	2,210	2,295
COMMUNICATIONS			
4142	Radio Repair	1,530	1,530
4463	New/Replacement Radio/Pager Equip	1,530	1,530
4145	Radio /Pager Batteries	680	680
4142	Radio Software Updates	43	43
4040	Satellite Phone Service	81	81
4040	Cell Phone Service	5,950	5,100
4145	Cell Phone Equipment & Supplies	383	213
	This account funds a contract for radio repair and the cost of cell phones (service, equipment, supplies) and radio pagers. Hands free equipment is included for cell phone usage in vehicles.	10,196	9,176
COMPUTER SYSTEMS			
Hardware			
4462	Computers	2,125	2,125
4462	Mobile Equipment	680	3,060
4462	Printers	136	255
4300	Web-site Hosting	3,600	3,600
4044	Internet Service	6,900	5,700
4462	Cables, Keyboards, Mice, Hardware	204	221
4462	Routers & Switches	128	204
4462	Monitors	128	136
		13,901	15,301
Software			
4300	Domain License	60	60
4538	Office 365	1,063	918
4538	Code 42	61	61
4538	Apparatus Maintenance	680	680
4538	Records Management System (emergency reporting) NFIRS	732	732

**PRELIMINARY BUDGET FISCAL YEAR 2021/2022
MEEKS BAY FIRE PROTECTION DISTRICT**

OPERATING EXPENSES		Preliminary Budget 2021-2022	Final Budget 2020-2021
4538	Incident View	2,009	2,009
4538	CAD Interface	850	850
4538	Anti-Virus (AVG)	2,040	2,040
4538	Infinitely Virtual	2,720	2,720
4538	Staffing Program	765	676
4267	Lexipol Annual Subscription	1,163	1,163
4538	Training	1,148	1,109
		13,291	13,018
4538	Computer System Maintenance	8,500	8,500
	These accounts are broken down into hardware, software and contractual maintenance. Computer system maintenance contains the contract with an outside vendor.	35,692	36,819
HOUSEHOLD EXPENSES			
4080	Station Supplies	1,870	1,870
4080	Janitorial Supplies	850	850
	This account pays for station supplies at both locations.	2,720	2,720
FIRE EXTINGUISHERS			
4140	Fire Extinguisher Service	510	510
4507	Fire Extinguisher Replacement	204	204
		714	714
4100	GENERAL LIABILITY INSURANCE	12,569	12,569
	This is an estimate of the cost of the general liability insurance policy for the District.		
APPARATUS MAINTENANCE			
4160	Chevy Tahoe (M-215)	2,000	2,000
4160	HME (M-1501)	7,500	7,500
4160	IH Water Tender (M-1503)	7,500	7,500
4160	Ford Expedition (M-1504)	250	500
4160	Dodge Pickup (M-1505)	2,000	1,500
4160	KME (M-1512)	7,500	7,500
4160	Ford F-350 Utility (M-1510)	2,000	2,000
4160	255XP Bandit Track Chipper (M-1509)	250	1,500
4160	Track Chipper Trailer	250	500
4160	Dump Trailer	500	500
4160	Technical Rescue Trailer (formerly air trailer)	250	100
4160	Budget Adjustment	-	-
		30,000	31,100
OTHER FLEET EXPENSES			
4022	Coveralls & Shop Towels	374	374
4083	Laundry Service	748	748
4165	Oil, Fluids, Filters	1,190	1,190
4606	Diesel	4,000	4,000
4606	Gas	750	3,000
4165	Waste Oil Management	425	425
4162	Shop Tools (new & replacement)	680	510
4162	Service Unit Tools (new & replacement)	170	170
4161	Snow Chains	-	-
4143	Station Generator Maintenance	85	85
4163	Parts Inventory	340	340
		8,762	10,842
EQUIPMENT MAINTENANCE PARTS			
4143	Outside Repair	340	1,445
4460	Small Tools (including tools and consumable supplies for facility repairs)	170	170
4140	Ladders (repair, replacement & testing)	187	187
4140	Hurst/Holmatro Tool Testing	510	510
4140	Pump Testing	544	544
4140	Hose Testing	1,360	1,600
	This account covers parts and testing of the District's small tools and equipment. This also covers the costs of outsourcing to third party testing of ladders, rescue tools, engine pumps and hose.	3,111	4,456

PRELIMINARY BUDGET FISCAL YEAR 2021/2022
MEEKS BAY FIRE PROTECTION DISTRICT

OPERATING EXPENSES		Preliminary Budget 2021-2022	Final Budget 2020-2021
SCBA MAINTENANCE			
4140	SCBA Equipment Replacement	391	850
4140	SCBA Testing	187	1,199
4140	SCBA Parts & Maintenance	689	689
4300	SCBA Fit Testing	234	234
4143	Compressor Maintenance	935	687
4140	Personal Alert Devices & Batteries	43	60
		2,479	3,717
TECHNICAL RESCUE EQUIPMENT			
4507	Confined Space	255	255
4507	Swiftwater Rescue	340	340
4507	Rope Rescue	850	850
4507	Shorezone Rescue	510	510
4507	UTV/Back Country	510	510
4507	Winter Rescue	340	340
		2,805	2,805
BUILDINGS & GROUNDS MAINTENANCE			
4143	Snow Removal Equipment	500	500
4508	Snow Removal Contract(s)	2,800	2,800
		3,300	3,300
Station 67 - repairs & maintenance			
4180	Station Maintenance - 67	3,500	5,000
4087	Exterminator - 67	500	500
4300	EDCo ARB Generator Permit - 67	550	550
4300	Alarm Monitoring - 67	600	600
4189	Water Filtration System - 67	1,300	1,300
		6,450	7,950
Station 62 - repairs & maintenance			
4180	Station Maintenance - 68	2,000	2,500
4087	Exterminator - 68	500	500
4180	Interior Paint - 68	500	500
4300	Alarm Monitoring - 68	600	600
		3,600	4,100
4180	Budget Adjustment	-	(2,000)
		10,050	10,050
EMS PROGRAM			
4201	Disposable EMS Supplies	10,200	10,200
4201	Medications	2,550	2,380
4201	Equipment Replacement	2,507	2,507
4201	AED	-	1,020
4201	Narcotics Vault	-	1,190
4201	Gurney PM	1,137	1,137
4201	Zoll Monitor PMs	765	765
4201	Medical Oxygen	425	353
4201	EPCR Service Fees/RMS	732	732
4201	IFT Expenses	850	850
4201	SSV Contract	340	353
		19,506	21,488
SUBSCRIPTIONS & MEMBERSHIPS			
4220	Memberships	300	300
4220	FDAC	200	440
4220	EDCo Associations	100	100
4220	Fire Prevention Assns	85	85
4220	Parcel Quest annual subscription	300	300
		985	1,225
OFFICE SUPPLIES			

**PRELIMINARY BUDGET FISCAL YEAR 2021/2022
MEEKS BAY FIRE PROTECTION DISTRICT**

OPERATING EXPENSES		Preliminary Budget 2021-2022	Final Budget 2020-2021
4143	Copier Lease	1,537	925
4260	Office Supplies	2,210	2,210
4261	Postage (incl. newsletter mailing)	2,000	2,000
		5,747	5,135
BOARD EXPENSES			
4103	Director Health Insurance	3,200	4,200
4300	Board Member Expenses	1,000	1,000
4300	Election Services (even years only)	1,000	1,000
These accounts contain all costs associated with the District Board of Directors, including the cost of Board member health insurance.		5,200	6,200
PROFESSIONAL EXPENSES			
4305	Annual Audit	9,000	8,200
4300	OPEB Valuation	3,000	1,500
4300	Professional Services (NTF Staffing)	1,358,328	1,236,769
4313	Legal Services	5,000	5,000
These accounts include the cost of the annual audit and the bi-annual valuation of the District's Other Post Employment Benefits (OPEB) liability. Legal fees include the contract with Porter/Simon and the hourly contract for labor issues with Dan Coyle.		1,375,328	1,251,469
OTHER SERVICES			
4304	Agency Admin Fee (LAFCO)	1,158	1,158
4221	Legislative Advocacy (SCA)	1,800	1,800
4043	Dispatch Service	19,781	19,781
4300	Contractual Services	6,000	6,000
4300	Outside Services	1,500	1,500
LAFCO charges are computed based on budget size and are non-negotiable. The contract for legislative advocacy and grant procurement is with Sustainable Community Advocates. The El Dorado County fee to collect property taxes, special tax and benefit assessment is non-negotiable. The District has contracted with Grass Valley Dispatch to perform dispatch services.		30,239	30,239
PUBLICATIONS & NOTICES			
4400	Publications & Legal Notices (incl. newsletter printing)	1,500	1,500
		1,500	1,500
TRAVEL & MEETINGS			
4600	Travel & Meetings	1,700	1,700
4500	District Hosted Meetings	1,700	1,700
		3,400	3,400
HAZ-MAT			
4507	HazMat Disposable Supplies	255	255
4143	HazMat Equipment Repair & Replacement	595	595
This budget includes the cost of the annual calibration of sensors in the gas detectors and the replacement of disposable supplies if used at an incident.		850	850
SPECIAL DISTRICT EXPENSES			
4500	Goodwill	200	200
4506	Photos, Inventory Tags & ID Cards	170	170
4506	Pictures	170	170
		540	540
HYDRANTS			
4140	Hydrants (supplies & maintenance)	170	170
This account is for the cost of hydrant stakes and supplies for annual maintenance.		170	170
SUPPRESSION			
4507	Wildland Equipment/Foam/Tools	1,862	2,040
4507	Structure Equipment/Hose/Tools	2,550	2,550
4507	Hose and Supplies	425	-
4507	Ladder Replacement	-	196
4507	Incident Rehab	255	255
4507	Air Operations (drone)	680	680
		5,772	5,721

**PRELIMINARY BUDGET FISCAL YEAR 2021/2022
MEEKS BAY FIRE PROTECTION DISTRICT**

OPERATING EXPENSES		Preliminary Budget 2021-2022	Final Budget 2020-2021
UTILITIES			
4700	Natural Gas	7,550	6,500
4700	Electricity	6,500	7,500
4700	Sewer & Water	3,100	3,100
4085	Refuse Disposal	740	740
4040	Telephone	1,370	1,370
		19,260	19,210
FIRE PREVENTION			
4541	Public Education	170	170
4541	Public Education Supplies & Advertising	819	819
4541	PIO Supplies	915	915
4541	Forms & Supplies	136	136
4541	Investigation Supplies	170	170
4334	VHR Inspections	70,000	70,000
		72,210	72,209
TRAINING AND SAFETY			
4609	Line Safety Staff Development	6,460	4,760
4609	Chief Officer Developer Development (8301.040)	1,700	1,190
4609	Administrative Development	1,020	1,020
4609	Prevention Development	2,550	1,700
4609	Training Officer Development (8302.080)	170	170
4609	Mechanic Development (8303.020)	340	340
4609	Specialty Staff (SCBA, HazMat)	4,250	3,400
4504	Board Member Development	5,000	4,000
4502	Training Subscriptions	340	340
4502	Training Materials	1,700	1,360
4500	Training Facility (burn bldg, confined space)	1,700	1,700
4609	Recruitment Exp (FF/Captain/BC)	1,870	1,530
4609	Full Time Medical CE's	4,692	4,641
		31,792	26,151
OTHER SPECIAL TRAINING			
4300	EMS License & Certification Fees	680	680
4609	EMS Education	1,615	1,105
4300	DMV License & Certification Fees	170	170
4324	Physicals (DMV, RTW, Pre-Emp)	1,105	1,105
4140	Fitness Equipment Maint. & Repair	238	170
4460	Fitness Equipment Replacement	680	1,360
4300	Wellness Program	4,080	4,080
4145	Safety Equipment & Supplies	255	255
	The District training program is multi-faceted and has numerous objectives for the coming year. This includes hosting or sending employees to classes necessary to meet career development objectives, continued staff training for safety and injury prevention and hosting the requisite mandated training for CPR, EMT-1, Haz Mat, Blood borne Pathogens, TB, PFT, fit testing, HIPAA and other Cal-OSHA mandates.	8,823	8,925
		40,615	35,076
TOTAL PROGRAMS AND SERVICES		1,723,947	1,606,359
TOTAL AMOUNT TO RESERVES		-	-
TOTAL OPERATING EXPENSES		2,100,913	1,931,072
CAPITAL EXPENDITURES			
6040	Fixed Assets		
	- Sign Trailer	-	18,800
	- Station 67 Radio System Upgrade	-	17,200
		-	36,000
		2,100,913	1,967,072