



To: Board of Directors
From: Steve Leighton, Fire Chief
Date: June 28, 2023
Subject: Resolution 2023-06 - Adoption of Preliminary Budget for Fiscal Year 2023-2024

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 Director of Finance and Administration 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 Tax, which includes the Special Taxes and Special Assessment. The District is estimating a 5.0% increase in property tax revenue and 4.0% increase in 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.

To balance the budget, the District will be transferring funds from the California Employers' Retiree Benefit Trust (CERBT) account, which reimburses the District for retiree health coverage, and the reserve fund. The total of both transfers based on the preliminary budget is \$279,425.

Expenses

Salaries and benefits (the majority of which will be paid through the Professional Services account) make up the majority of the District's expenses, totaling approximately 81% of budgeted expenditures. The change from prior year is primarily due to the increase in the contract with North Tahoe Fire Protection District (NTFPD) based on estimated salary & benefit increases. This total also includes the Administrative support that is now being provided by NTFPD and has been included in the Professional Services account budget.

Beginning in January 2024, an estimated salary increase for the NTFPD employees of 4.2% was used in the preliminary budget based on the April Consumer Price Index (CPI) – San Francisco/Oakland/San Jose-U (All Urban Consumers). The current MOU between NTPFA and NTFPD expires on December 31, 2023. Negotiations for the new contract will begin in fiscal year 2023-2024. Once completed, the contract with NTFPD will be updated according to the new MOU terms and reflected in the Meeks Bay final budget. The District’s required CalPERS Unfunded Accrued Liability (UAL) contributions decreased 5.2% or \$10,596 in 2023-2024.

Overall Services and Supplies, better known as operating expenses (excluding Professional Service and Capital Expenses), have increased approximately 10% from the previous year. This is primarily due to the increase in the costs of goods and services (some of which are paid through the NTFPD contract), as well as an increase in the anticipated fleet, facilities, and liability insurance expenses.

The District included two capital projects in the budget for 2023-2024. Both were carried forward from fiscal year 2022-2023 due to supply chain issues that caused delays in completion. They are the Station 67 bathroom remodel and the Station 67 generator repair. The bathroom remodel was funded with ARPA funds from El Dorado County as well as a donation from the Meeks Bay Fire Ladies Auxiliary. The generator repair was an emergency repair approved by the board in 2022-2023 to be funded with reserve funds.

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 2023-06 approving the Preliminary Budget for the General Fund for Fiscal Year 2023-2024 in the amount of \$2,231,404.

Meeks Bay Fire Protection District



RESOLUTION

of the Board of Directors

No: 2023-06

WHEREAS, Meeks Bay Fire Protection District's Chief Stephen Leighton has reviewed the operating cash requirements of the District for fiscal year 2023-2024; 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, 2023 through June 30, 2024, 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 28th DAY OF June, 2023 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: Melissa Daniels

**MEEKS BAY FIRE PROTECTION DISTRICT
2023/2024 BUDGET**

REVENUES	Final Budget 2022-2023	Preliminary Budget 2023-2024	Final Budget 2023-2024
<i>EL DORADO COUNTY TAX REVENUE</i>			
<i>Property Taxes (based on a 5.0% estimate)</i>	\$1,063,134	\$1,116,290	
<i>Special Tax (based on 2180 billable parcels)</i>	\$283,400	\$283,400	
<i>Special Assessment (based on \$237.14 per SFE)</i>	\$451,117	\$469,162	
<i>Subtotal</i>	\$1,797,651	\$1,868,852	\$0
Property Tax increases are based on an estimated increase of 5.0% for the Preliminary Budget and will be updated once data from the County Auditor's office is received. The Special Assessment is currently estimated at \$237.14 per single family equivalent (SFE). This amount was increased by a COLA of 4% this year with a current total Unused CPI of 1.1%.			
<i>INTERNAL REVENUE</i>			
<i>Interest</i>	\$4,100	\$9,400	
Interest earned on cash funds held by El Dorado County in pooled investment			
<i>Reimbursements</i>	\$0	\$0	\$0
State mandated cost reimbursements, refunds from workers comp, etc.			
<i>Cost Recovery Revenue</i>	\$4,000	\$4,000	
Building developer fees.			
<i>CERBT Reimbursement</i>	\$55,476	\$57,942	
This will be funded from the California Employers' Retiree Benefit Trust account. The increase includes the cost of two former employees who retired from North Tahoe Fire			
<i>VHR Inspections</i>	\$45,000	\$45,000	
These revenues are received, then paid to North Tahoe Fire each month.			
<i>Miscellaneous Revenue</i>	\$0	\$0	\$0
Business licenses, charges for services and other miscellaneous sales			
<i>Grants/Donations</i>	\$36,227	\$24,727	
Includes all grant revenues and donations.			
<i>Transfer from Reserves</i>	\$230,590	\$221,483	
This amount will be funded from the District reserve funds			
<i>Subtotal</i>	\$375,393	\$362,552	\$0
<i>REVENUES ACCOUNT TOTAL</i>	\$2,173,044	\$2,231,404	\$0

**MEEKS BAY FIRE PROTECTION DISTRICT
2023/2024 BUDGET**

PERSONNEL EXPENSES	Final Budget 2022 - 2023	Preliminary Budget 2023 - 2024	Final Budget 2023 - 2024
<u>PERSONNEL COSTS</u>			
3000 SALARIES FULL TIME & ELECTED OFFICIALS			
<u>40-HOUR EMPLOYEE</u>			
1 Administrative personnel	\$ -	\$ -	\$ -
Safety staff is paid through North Tahoe Fire (Professional Services)			
<u>BOARD OF DIRECTORS</u>			
5 Board members	\$ 7,800	\$ 7,200	
\$120 per board member, per meeting			
3002 OVERTIME	\$ -	\$ -	\$ -
3004 OTHER COMPENSATION	\$ -	\$ -	\$ -
Subtotal	\$ 7,800	\$ 7,200	\$ -
3020 RETIREMENT - Employer's Share	\$ 204,369	\$ 193,773	
Although Safety Staff is paid through NTF, Meeks Bay Fire is still responsible for the unfunded liability, which decreased by approximately 5.2%.			
3021 O.A.S.D.I. (6.2% of wages)	\$ 480	\$ 446	
3022 MEDICARE (1.45% of wages)	\$ 115	\$ 104	
Subtotal	\$ 204,964	\$ 194,323	\$ -
3040 HEALTH INSURANCE	\$ 58,784	\$ 56,691	
Includes cost for retired employee(s). The increase includes the cost of two former employees who retired from North Tahoe Fire			
3041 UNEMPLOYMENT INSURANCE	\$ 1,000	\$ 500	
Subtotal	\$ 59,784	\$ 57,191	\$ -
3060 WORKERS' COMPENSATION	\$ 2,500	\$ 2,500	
TOTAL SALARY AND BENEFITS	\$ 275,048	\$ 261,214	\$ -

**MEEKS BAY FIRE PROTECTION DISTRICT
2023/2024 BUDGET**

OPERATING EXPENSES		Final Budget 2022 - 2023	Preliminary Budget 2023 - 2024	Final Budget 2023 - 2024
SERVICES & SUPPLIES				
CLOTHING				
4022	Uniform Allowance	6,800	6,800	
4022	Badges, Patches, Car Plates	714	1,105	
4022	PTP Uniforms	119	119	
4022	Class A Uniforms	1,105	1,105	
4022	Safety Boots	761	761	
4022	Outerwear	1,020	1,020	
		10,519	10,910	-
This account covers \$750 per employee uniform allowance for full-time employees and other uniform requirements not a part of another program.				
SAFETY CLOTHING - STRUCTURE				
4021	Structure Helmets	612	680	
4021	Structure Turnouts	5,610	7,650	
4021	Structure Turnout Boots	85	136	
4021	Structure Gloves	170	204	
4021	Structure Hoods, Suspenders, Shields	340	340	
4021	Structure Flashlights	170	204	
4021	Structure PPE Repairs	1,105	1,190	
4021	Ballistic Protection	85	85	
		8,177	10,489	-
This account covers expenses related to personal protective equipment (PPE) for all emergencies except vegetation fires.				
SAFETY CLOTHING - WILDLAND				
4021	Wildland Shirts & Pants	255	425	
4021	Wildland Shelters	340	340	
4021	Wildland Gloves, Hose Packs, Chaps	170	204	
4021	Wildland Web Gear	425	425	
4021	Wildland Helmets	255	298	
4021	Wildland Water & Meals	425	425	
4021	Wildland Pack Test	85	85	
		1,955	2,202	-
This account funds PPE for wildland fires and ensures adequate inventories are available to replace damaged or worn out items.				
COMMUNICATIONS				
4142	Radio Repair	2,040	2,040	
4463	New/Replacement Radio/Pager Equip	2,040	2,040	
4145	Radio /Pager Batteries	765	765	

**MEEKS BAY FIRE PROTECTION DISTRICT
2023/2024 BUDGET**

OPERATING EXPENSES		Final Budget 2022 - 2023	Preliminary Budget 2023 - 2024	Final Budget 2023 - 2024
4142	Radio Software Updates	43	43	
4040	Satellite Phone Service	81	81	
4040	Cell Phone Service	5,950	5,950	
4145	Cell Phone Equipment & Supplies	520	510	
	This account funds a contract for radio repair and the cost of cell phones (service, equipment, supplies) & radio pagers. Hands free equipment is included for cell phone usage in vehicles.	11,439	11,429	-
COMPUTER SYSTEMS				
Hardware				
4462	Computers	680	2,125	
4462	Mobile Equipment	9,860	5,950	
4462	Printers	-	85	
4300	Web-site Hosting	3,600	3,600	
4044	Internet Service	6,150	19,200	
4462	Cables, Keyboards, Mice, Hardware	170	170	
4462	Routers & Switches	714	1,989	
4462	Monitors	-	238	
		21,174	33,357	-
Software				
4300	Domain License	250	250	
4538	Office 365	1,063	1,105	
4538	Microsoft Cloud Backup Software	61	170	
4538	Apparatus Maintenance	731	731	
4538	Records Management System (emergency reporting) NFIRS	754	850	
4538	Incident Response Software	1,005	43	
4538	AVG Managed Workplace	2,040	2,040	
4538	Infinitely Virtual	2,720	-	
4538	Staffing Program	765	510	
4267	District Policy Software	1,275	1,465	
4538	Training Software	1,401	1,581	
4538	Recruitment Software	771	817	
4538	First Due Software (Ops, Prev, Flt/Fac)	3,740	3,740	
4538	Social Media Compliance Software	510	510	
		17,086	13,812	-
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.	46,760	55,669	-

**MEEKS BAY FIRE PROTECTION DISTRICT
2023/2024 BUDGET**

OPERATING EXPENSES		Final Budget 2022 - 2023	Preliminary Budget 2023 - 2024	Final Budget 2023 - 2024
HOUSEHOLD EXPENSES				
4080	Station Supplies	2,040	2,040	
4080	Janitorial Supplies	850	850	
	This account pays for station supplies at both locations.	2,890	2,890	-
FIRE EXTINGUISHERS				
4140	Fire Extinguisher Service	510	510	
4507	Fire Extinguisher Replacement	204	204	
		714	714	-
4100	GENERAL LIABILITY INSURANCE	20,000	24,770	
	This is an estimate of the cost of the general liability insurance policy for the District.			
APPARATUS MAINTENANCE				
4160	Chevy Tahoe (M-215)	1,000	2,500	
4160	HME (M-1501)	5,000	5,500	
4160	IH Water Tender (M-1503)	5,000	5,500	
4160	Ford Expedition (M-1504)	250	250	
4160	Dodge Pickup (M-1505)	1,000	2,500	
4160	KME (M-1512)	7,500	5,500	
4160	Ford F-350 Utility (M-1510)	1,000	2,500	
4160	255XP Bandit Track Chipper (M-1509)	250	250	
4160	Track Chipper Trailer	250	250	
4160	Dump Trailer	250	250	
4160	Sign Trailer	250	250	
4160	Technical Rescue Trailer (formerly air trailer)	500	250	
		22,250	25,500	-
OTHER FLEET EXPENSES				
4022	Coveralls & Shop Towels	408	408	
4083	Laundry Service	408	408	
4165	Oil, Fluids, Filters	1,360	1,445	
4606	Diesel	6,500	6,500	
4606	Gas	5,000	7,000	
4165	Waste Oil Management	340	425	
4162	Shop Tools (new & replacement)	510	595	
4162	Service Unit Tools (new & replacement)	170	255	
4143	Station Generator Maintenance	85	128	
4163	Parts Inventory	340	510	
		15,121	17,674	-

**MEEKS BAY FIRE PROTECTION DISTRICT
2023/2024 BUDGET**

OPERATING EXPENSES	Final Budget 2022 - 2023	Preliminary Budget 2023 - 2024	Final Budget 2023 - 2024
EQUIPMENT MAINTENANCE PARTS			
4143 Outside Repair	340	340	
4460 Small Tools (including tools and consumable supplies for facility repairs)	1,105	1,105	
4140 Ladders (repair, replacement & testing)	272	272	
4140 Hurst/Holmatro Tool Testing	510	731	
4140 Pump Testing	867	2,000	
4140 Hose Testing	1,190	1,360	
	4,284	5,808	-
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.			
SCBA MAINTENANCE			
4140 SCBA Equipment Replacement	417	507	
4140 SCBA Testing	221	221	
4140 SCBA Parts & Maintenance	731	816	
4300 SCBA Fit Testing	251	251	
4143 Compressor Maintenance	925	1,010	
4140 Personal Alert Devices & Batteries	43	68	
	2,588	2,873	-
TECHNICAL RESCUE EQUIPMENT			
4507 Confined Space	340	340	
4507 Swiftwater Rescue	340	510	
4507 Rope Rescue	850	850	
4507 Shorezone Rescue	850	850	
4507 UTV/Back Country	170	170	
4507 Winter Rescue	170	-	
	2,720	2,720	-
BUILDINGS & GROUNDS MAINTENANCE			
4143 Snow Removal Equipment	500	500	
4508 Snow Removal Contract(s)	3,500	3,500	
	4,000	4,000	-
Station 67 - repairs & maintenance			
4180 Station Maintenance - 67	3,500	5,500	
4087 Exterminator - 67	500	800	
4300 EDCo ARB Generator Permit - 67	550	550	
4300 Alarm Monitoring - 67	545	905	
4189 Water Filtration System - 67	1,300	1,300	
	6,395	9,055	-

**MEEKS BAY FIRE PROTECTION DISTRICT
2023/2024 BUDGET**

OPERATING EXPENSES		Final Budget 2022 - 2023	Preliminary Budget 2023 - 2024	Final Budget 2023 - 2024
Station 68 - repairs & maintenance				
4180	Station Maintenance - 68	2,000	2,000	
4087	Exterminator - 68	500	500	
4180	Interior Paint - 68	500	500	
4300	Alarm Monitoring - 68	545	545	
		3,545	3,545	-
		9,940	12,600	-
EMS PROGRAM				
4201	Disposable EMS Supplies	11,900	11,900	
4201	Medications	2,550	2,720	
4201	Equipment Replacement	2,040	1,870	
4201	AED	1,326	340	
4201	Gurney PM	1,137	1,190	
4201	Zoll Monitor PMs	1,124	2,040	
4201	Medical Oxygen	425	595	
4201	EPCR Service Fees/RMS	754	850	
4201	IFT Expenses	850	850	
4201	SSV Contract	340	340	
		22,446	22,695	-
SUBSCRIPTIONS & MEMBERSHIPS				
4220	Memberships	300	300	
4220	FDAC	200	200	
4220	EDCo Associations	100	100	
4220	Fire Prevention Assns	85	85	
4220	Parcel Quest annual subscription	245	595	
		930	1,280	-
OFFICE SUPPLIES				
4143	Copier Lease	1,610	1,068	
4260	Office Supplies	2,210	2,210	
4261	Postage	425	425	
		4,245	3,703	-
BOARD EXPENSES				
4103	Director Health Insurance	3,937	3,870	
4300	Board Member Expenses	1,000	1,000	
4300	Election Services (even years only)	2,000	-	
	These accounts contain all costs associated with the District Board of Directors, including the cost of Board member health insurance.	6,937	4,870	-

**MEEKS BAY FIRE PROTECTION DISTRICT
2023/2024 BUDGET**

OPERATING EXPENSES		Final Budget 2022 - 2023	Preliminary Budget 2023 - 2024	Final Budget 2023 - 2024
PROFESSIONAL EXPENSES				
4305	Annual Audit	5,885	6,000	
4300	OPEB Valuation	1,500	3,000	
4300	Professional Services (NTF Staffing)	1,496,587	1,545,682	
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.	1,508,972	1,559,682	-
OTHER SERVICES				
4304	Agency Admin Fee (LAFCO)	1,292	1,400	
4221	Legislative Advocacy (SCA)	1,800	1,800	
4043	Dispatch Service	20,770	20,770	
4300	Contractual Services	6,000	5,000	
4300	Outside Services	1,500	1,500	
	LAFCO charges are computed based on budget size & are non-negotiable. The contract for legislative advocacy & grant procurement is with Sustainable Community Advocates. The EDC fee to collect property tax, special tax & benefit assessment is non-negotiable. The District has contracted with Grass Valley Dispatch to perform dispatch services.	31,362	30,470	-
PUBLICATIONS & NOTICES				
4400	Publications & Legal Notices	1,000	2,500	
		1,000	2,500	-
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	289	340	
4143	HazMat Equipment Repair & Replacement	655	680	
	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.	944	1,020	-
SPECIAL DISTRICT EXPENSES				
4506	Photos, Inventory Tags & ID Cards	170	170	
4506	Pictures	170	170	
		340	340	-

**MEEKS BAY FIRE PROTECTION DISTRICT
2023/2024 BUDGET**

OPERATING EXPENSES		Final Budget 2022 - 2023	Preliminary Budget 2023 - 2024	Final Budget 2023 - 2024
HYDRANTS				
4140	Hydrants (supplies & maintenance) This account is for the cost of hydrant stakes and supplies for annual maintenance.	255	255	-
SUPPRESSION				
4507	Wildland Equipment/Foam/Tools	1,445	1,445	
4507	Structure Equipment/Hose/Tools	3,740	3,400	
4507	Hose and Supplies	1,105	1,105	
4507	Ladder Replacement	136	170	
4507	Incident Rehab	255	255	
4507	Air Operations (drone)	170	170	
		6,851	6,545	-
UTILITIES				
4700	Natural Gas	9,500	12,500	
4700	Electricity	9,500	9,500	
4700	Sewer & Water	4,000	4,000	
4085	Refuse Disposal	1,000	1,000	
4040	Telephone	1,500	1,500	
		25,500	28,500	-
FIRE PREVENTION				
4541	Public Education - Prevention	170	170	
4541	Public Education Supplies & Advertising	819	819	
4541	PIO Supplies	915	915	
4541	Forms & Supplies	136	510	
4541	Investigation Supplies	170	170	
4334	VHR Inspections	45,000	45,000	
		47,210	47,584	-
TRAINING AND SAFETY				
4609	Line Safety Staff Development	5,950	5,440	
4609	Chief Officer Developer Development (8301.040)	1,530	1,360	
4609	Administrative Development	1,190	850	
4609	Prevention Development	2,380	850	
4609	Training Officer Development (8302.080)	170	170	
4609	Mechanic Development (8303.020)	340	340	
4609	Specialty Staff (SCBA, HazMat)	3,400	3,230	

**MEEKS BAY FIRE PROTECTION DISTRICT
2023/2024 BUDGET**

OPERATING EXPENSES		Final Budget 2022 - 2023	Preliminary Budget 2023 - 2024	Final Budget 2023 - 2024
4504	Board Member Development	5,000	5,000	
4502	Training Subscriptions	425	425	
4502	Training Materials	1,700	1,700	
4500	Training Facility (burn bldg, confined space)	1,700	1,700	
4609	Recruitment Exp (FF/Captain/BC)	2,210	2,210	
4609	Full Time Medical CE's	4,692	4,896	
		30,687	28,171	-
OTHER SPECIAL TRAINING				
4300	EMS License & Certification Fees	765	765	
4609	EMS Education	1,615	1,615	
4300	DMV License & Certification Fees	170	170	
4324	Physicals (DMV, RTW, Pre-Emp)	1,190	1,190	
4140	Fitness Equipment Maint. & Repair	238	170	
4460	Fitness Equipment Replacement	680	1,020	
4300	Wellness Program	4,420	4,590	
4145	Safety Equipment & Supplies	255	680	
		9,333	10,200	-
		40,020	38,371	-
<p>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.</p>				
TOTAL PROGRAMS AND SERVICES		1,863,769	1,941,463	-
TOTAL AMOUNT TO RESERVES		-	-	-
TOTAL OPERATING EXPENSES		2,138,817	2,202,677	-
CAPITAL EXPENDITURES				
6040	Fixed Assets			
	- Station 67 Bathroom Remodel	34,227	22,727	
	- Station 67 Generator	-	6,000	
		34,227	28,727	-
		2,173,044	2,231,404	-