



To: Board of Directors
From: Steve Leighton, Fire Chief
Date: June 29, 2022
Subject: Resolution 2022-12 - Adoption of Preliminary Budget for Fiscal Year 2022-2023

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 3.8% increase in property tax revenue and 4.0% 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 84% of budgeted expenditures. Overall, Salaries and Benefits have increased approximately 1% from the previous year. This minimal change from prior year is primarily due to the exclusion of the Office Manager's salary and associated benefits since her retirement. Administrative support is now being handled by the North Tahoe Fire Protection District and is reimbursed quarterly. This expense has been included in the Professional Services account.

The District's required CalPERS Unfunded Accrued Liability (UAL) contributions increased by \$22,402 over FY 2021-2022. Overall, the CalPERS contributions decreased by \$7,662 in fiscal year 2022-2023 due to the removal of the Office Manager's required payroll contributions. It should also be noted that a 6% COLA has been included for the North Tahoe employee wages, beginning January 2023, based on the current Agreement/MOU agreed upon in negotiations.

Overall Services and Supplies, better known as operating expenses (excluding Professional Service and Capital Expenses), have decreased approximately 19% from the previous year. This is primarily due to the exclusion of the fiscal impact study in fiscal year 2022-2023, as well as the anticipated decrease in the VHR inspection reimbursement to North Tahoe Fire. The VHR reimbursement is an estimate and is offset by the actual revenue received in the fiscal 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 2022-12 approving the Preliminary Budget for the General Fund for Fiscal Year 2022-2023 in the amount of \$2,122,563.

**PRELIMINARY BUDGET FISCAL YEAR 2022-2023
MEEKS BAY FIRE PROTECTION DISTRICT**

REVENUES	Preliminary Budget 2022-2023	Final Budget 2021-2022
<u>EL DORADO COUNTY TAX REVENUE</u>		
<i>Property Taxes (based on an estimated increase of 3.8%)</i>	\$1,022,470	\$985,039
<i>Special Tax (based on 2180 billable parcels)</i>	\$283,400	\$283,400
<i>Special Assessment (based on \$228.01 SFE)</i>	\$447,564	\$430,350
<i>Subtotal</i>	\$1,753,434	\$1,698,789
Property Tax increases are based on an estimate increase of 3.8% for the Preliminary Budget. The Special Assessment is currently set at \$228.01 per single family equivalent (SFE). This amount was increased by a COLA of 4% this year with an Unused CPI of .2%.		
<u>INTERNAL REVENUE</u>		
<i>Interest</i>	\$3,200	\$4,400
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>	 \$5,000	 \$7,000
Building developer fees.		
 <i>CERBT Reimbursement</i>	 \$55,476	 \$55,963
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>		
These revenues are received, then paid to North Tahoe Fire each month.	\$50,000	\$70,000
 <i>Miscellaneous Revenue</i>	 \$0	 \$0
Business licenses, charges for services and other miscellaneous sales		
 <i>Grants/Donations</i>	 \$1,000	 \$1,000
Includes all grant revenues and donations.		
 <i>Transfer from Reserves</i>	 \$254,453	 \$349,739
This amount will be funded from the District reserve funds		
<i>Subtotal</i>	\$369,129	\$488,102
 <u>REVENUES ACCOUNT TOTAL</u>	 \$2,122,563	 \$2,186,891

**PRELIMINARY BUDGET FISCAL YEAR 2022-2023
MEEKS BAY FIRE PROTECTION DISTRICT**

PERSONNEL EXPENSES	Preliminary Budget 2022-2023	Final Budget 2021-2022
PERSONNEL COSTS		
3000 SALARIES FULL TIME & ELECTED OFFICIALS		
40-HOUR EMPLOYEE		
1 Administrative personnel	\$ -	\$ 95,872
Safety staff is paid through North Tahoe Fire (Professional Services)		
BOARD OF DIRECTORS		
5 Board members	\$ 7,800	\$ 6,840
\$120 per board member, per meeting		
3002 OVERTIME	\$ -	\$ 2,400
3004 OTHER COMPENSATION	\$ -	\$ 8,280
Subtotal	<u>\$ 7,800</u>	<u>\$ 113,392</u>
3020 RETIREMENT - Employer's Share	\$ 202,619	\$ 210,281
Although Safety Staff is paid through NTF, Meeks Bay Fire is still responsible for the unfunded liability, which increased by approximately 12.4%. This is due in part because there is no funding mechanism through the payroll process.		
3021 O.A.S.D.I. (6.2% of wages)	\$ 480	\$ 300
3022 MEDICARE (1.45% of wages)	\$ 115	\$ 1,600
Subtotal	<u>\$ 203,214</u>	<u>\$ 212,181</u>
3040 HEALTH INSURANCE	\$ 60,694	\$ 65,399
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	\$ 1,000
Subtotal	<u>\$ 61,694</u>	<u>\$ 66,399</u>
3060 WORKERS' COMPENSATION	\$ 2,500	\$ 7,704
TOTAL SALARY AND BENEFITS	<u><u>\$ 275,208</u></u>	<u><u>\$ 399,676</u></u>

PRELIMINARY BUDGET FISCAL YEAR 2022-2023

MEEKS BAY FIRE PROTECTION DISTRICT

OPERATING EXPENSES

		Preliminary Budget 2022-2023	Final Budget 2021-2022
SERVICES & SUPPLIES			
CLOTHING			
4022	Uniform Allowance	6,800	6,800
4022	Badges, Patches, Car Plates	714	714
4022	PTP Uniforms	119	119
4022	Class A Uniforms	1,105	1,105
4022	Safety Boots	761	761
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	10,519
SAFETY CLOTHING - STRUCTURE			
4021	Structure Helmets	612	612
4021	Structure Turnouts	5,610	5,100
4021	Structure Turnout Boots	85	85
4021	Structure Gloves	170	170
4021	Structure Hoods, Suspenders, Shields	340	340
4021	Structure Flashlights	170	170
4021	Structure PPE Repairs	1,105	680
4021	Ballistic Protection	85	340
	This account covers expenses related to personal protective equipment (PPE) for all emergencies except vegetation fires.	8,177	7,497
SAFETY CLOTHING - WILDLAND			
4021	Wildland Shirts & Pants	255	255
4021	Wildland Shelters	340	340
4021	Wildland Gloves, Hose Packs, Chaps	170	170
4021	Wildland Web Gear	425	425
4021	Wildland Helmets	255	850
4021	Wildland Water & Meals	425	425
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.	1,955	2,550
COMMUNICATIONS			
4142	Radio Repair	2,040	1,530
4463	New/Replacement Radio/Pager Equip	2,040	1,530
4145	Radio /Pager Batteries	765	680
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	383
	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.	11,439	10,196
COMPUTER SYSTEMS			
Hardware			
4462	Computers	680	2,125
4462	Mobile Equipment	1,700	8,806
4462	Printers	-	136
4300	Web-site Hosting	3,600	3,600
4044	Internet Service	6,150	6,900
4462	Cables, Keyboards, Mice, Hardware	170	204
4462	Routers & Switches	170	2,550
4462	Monitors	-	128
		12,470	24,449
Software			
4300	Domain License	250	60
4538	Office 365	1,063	1,063
4538	Code 42	61	61
4538	Apparatus Maintenance	680	680
4538	Records Management System (emergency reporting) NFIRS	754	754
4538	Incident Response Software	2,009	2,009
4538	CAD Interface	-	850
4538	Anti-Virus (AVG)	2,040	2,040
4538	Infinitely Virtual	2,720	2,720

PRELIMINARY BUDGET FISCAL YEAR 2022-2023

MEEKS BAY FIRE PROTECTION DISTRICT

OPERATING EXPENSES		Preliminary Budget 2022-2023	Final Budget 2021-2022
4538	Staffing Program	765	765
4267	District Policy Software	1,199	1,198
4538	Training Software	1,361	1,148
4538	Recruitment Software	718	727
		<u>13,620</u>	<u>14,075</u>
4538	Computer System Maintenance	8,500	8,500
	<small>These accounts are broken down into hardware, software and contractual maintenance. Computer system maintenance contains the contract with an outside vendor.</small>	<u>34,590</u>	<u>47,024</u>
HOUSEHOLD EXPENSES			
4080	Station Supplies	2,040	1,870
4080	Janitorial Supplies	850	850
	<small>This account pays for station supplies at both locations.</small>	<u>2,890</u>	<u>2,720</u>
FIRE EXTINGUISHERS			
4140	Fire Extinguisher Service	510	510
4507	Fire Extinguisher Replacement	204	204
		<u>714</u>	<u>714</u>
4100	GENERAL LIABILITY INSURANCE	<u>17,675</u>	<u>12,569</u>
	<small>This is an estimate of the cost of the general liability insurance policy for the District.</small>		
APPARATUS MAINTENANCE			
4160	Chevy Tahoe (M-215)	1,000	2,000
4160	HME (M-1501)	5,000	7,500
4160	IH Water Tender (M-1503)	5,000	7,500
4160	Ford Expedition (M-1504)	250	250
4160	Dodge Pickup (M-1505)	1,000	2,000
4160	KME (M-1512)	7,500	7,500
4160	Ford F-350 Utility (M-1510)	1,000	2,000
4160	255XP Bandit Track Chipper (M-1509)	250	250
4160	Track Chipper Trailer	250	250
4160	Dump Trailer	250	500
4160	Sign Trailer	250	1,700
4160	Technical Rescue Trailer (formerly air trailer)	500	250
		<u>22,250</u>	<u>31,700</u>
OTHER FLEET EXPENSES			
4022	Coveralls & Shop Towels	408	374
4083	Laundry Service	408	748
4165	Oil, Fluids, Filters	1,360	1,190
4606	Diesel	3,000	4,000
4606	Gas	3,000	750
4165	Waste Oil Management	340	425
4162	Shop Tools (new & replacement)	510	510
4162	Service Unit Tools (new & replacement)	170	170
4143	Station Generator Maintenance	85	85
4163	Parts Inventory	340	340
		<u>9,621</u>	<u>8,592</u>
EQUIPMENT MAINTENANCE PARTS			
4143	Outside Repair	340	340
4460	Small Tools (including tools and consumable supplies for facility repairs)	765	170
4140	Ladders (repair, replacement & testing)	272	187
4140	Hurst/Holmatro Tool Testing	510	510
4140	Pump Testing	867	544
4140	Hose Testing	1,190	1,360
	<small>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.</small>	<u>3,944</u>	<u>3,111</u>
SCBA MAINTENANCE			
4140	SCBA Equipment Replacement	417	391
4140	SCBA Testing	221	187
4140	SCBA Parts & Maintenance	731	689
4300	SCBA Fit Testing	251	234
4143	Compressor Maintenance	925	935
4140	Personal Alert Devices & Batteries	43	43
		<u>2,588</u>	<u>2,479</u>

PRELIMINARY BUDGET FISCAL YEAR 2022-2023

MEEKS BAY FIRE PROTECTION DISTRICT

OPERATING EXPENSES		Preliminary Budget 2022-2023	Final Budget 2021-2022
TECHNICAL RESCUE EQUIPMENT			
4507	Confined Space	340	255
4507	Swiftwater Rescue	340	340
4507	Rope Rescue	850	850
4507	Shorezone Rescue	850	510
4507	UTV/Back Country	170	510
4507	Winter Rescue	170	340
		2,720	2,805
BUILDINGS & GROUNDS MAINTENANCE			
4143	Snow Removal Equipment	500	500
4508	Snow Removal Contract(s)	3,500	2,800
		4,000	3,300
Station 67 - repairs & maintenance			
4180	Station Maintenance - 67	2,200	3,500
4087	Exterminator - 67	500	500
4300	EDCo ARB Generator Permit - 67	550	550
4300	Alarm Monitoring - 67	840	600
4189	Water Filtration System - 67	1,300	1,300
		5,390	6,450
Station 62 - 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	840	600
		3,840	3,600
		9,230	10,050
EMS PROGRAM			
4201	Disposable EMS Supplies	10,200	10,200
4201	Medications	2,550	2,550
4201	Equipment Replacement	2,040	2,507
4201	AED	1,326	1,360
4201	Gurney PM	1,137	1,137
4201	Zoll Monitor PMs	1,124	765
4201	Medical Oxygen	425	425
4201	EPCR Service Fees/RMS	754	754
4201	IFT Expenses	850	850
4201	SSV Contract	340	340
		20,746	20,888
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	595	300
		1,280	985
OFFICE SUPPLIES			
4143	Copier Lease	1,607	1,531
4260	Office Supplies	2,210	2,210
4261	Postage	425	425
		4,242	4,166
BOARD EXPENSES			
4103	Director Health Insurance	3,850	3,200
4300	Board Member Expenses	1,000	1,000
4300	Election Services (even years only)	2,000	1,000
	These accounts contain all costs associated with the District Board of Directors, including the cost of Board member health insurance.	6,850	5,200
PROFESSIONAL EXPENSES			
4305	Annual Audit	5,885	5,500
4300	OPEB Valuation	1,500	3,000
4300	Fiscal Impact Study	-	53,765
4300	Professional Services (NTF Staffing)	1,499,350	1,359,729

PRELIMINARY BUDGET FISCAL YEAR 2022-2023

MEEKS BAY FIRE PROTECTION DISTRICT

OPERATING EXPENSES		Preliminary Budget 2022-2023	Final Budget 2021-2022
4313	Legal Services 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.	5,000 <u>1,511,735</u>	5,000 <u>1,426,994</u>
OTHER SERVICES			
4304	Agency Admin Fee (LAFCO)	2,500	1,158
4221	Legislative Advocacy (SCA)	1,800	1,800
4043	Dispatch Service	20,770	19,781
4300	Contractual Services	6,000	6,000
4300	Outside Services 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.	1,500 <u>32,570</u>	1,500 <u>30,239</u>
PUBLICATIONS & NOTICES			
4400	Publications & Legal Notices	1,000 <u>1,000</u>	500 <u>500</u>
TRAVEL & MEETINGS			
4600	Travel & Meetings	1,700	1,700
4500	District Hosted Meetings	1,700 <u>3,400</u>	1,700 <u>3,400</u>
HAZ-MAT			
4507	HazMat Disposable Supplies	289	255
4143	HazMat Equipment Repair & Replacement 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.	655 <u>944</u>	595 <u>850</u>
SPECIAL DISTRICT EXPENSES			
4500	Goodwill	-	-
4506	Photos, Inventory Tags & ID Cards	170	170
4506	Pictures	170 <u>340</u>	170 <u>340</u>
HYDRANTS			
4140	Hydrants (supplies & maintenance) This account is for the cost of hydrant stakes and supplies for annual maintenance.	255 <u>255</u>	170 <u>170</u>
SUPPRESSION			
4507	Wildland Equipment/Foam/Tools	1,445	1,862
4507	Structure Equipment/Hose/Tools	3,740	3,400
4507	Hose and Supplies	1,105	425
4507	Ladder Replacement	136	-
4507	Incident Rehab	255	255
4507	Air Operations (drone)	170 <u>6,851</u>	680 <u>6,622</u>
UTILITIES			
4700	Natural Gas	9,500	6,500
4700	Electricity	7,500	6,500
4700	Sewer & Water	3,200	3,100
4085	Refuse Disposal	900	740
4040	Telephone	1,500 <u>22,600</u>	1,370 <u>18,210</u>
FIRE PREVENTION			
4541	Public Education - Prevention	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	50,000 <u>52,210</u>	70,000 <u>72,210</u>
TRAINING AND SAFETY			
4609	Line Safety Staff Development	5,950	6,460
4609	Chief Officer Developer Development (8301.040)	1,530	1,700
4609	Administrative Development	1,190	1,020

PRELIMINARY BUDGET FISCAL YEAR 2022-2023

MEEKS BAY FIRE PROTECTION DISTRICT

OPERATING EXPENSES		Preliminary Budget 2022-2023	Final Budget 2021-2022
4609	Prevention Development	2,380	2,550
4609	Training Officer Development (8302.080)	170	170
4609	Mechanic Development (8303.020)	340	340
4609	Specialty Staff (SCBA, HazMat)	3,400	4,250
4504	Board Member Development	5,000	5,000
4502	Training Subscriptions	425	340
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	1,870
4609	Full Time Medical CE's	4,692	4,692
		30,687	31,792
OTHER SPECIAL TRAINING			
4300	EMS License & Certification Fees	765	680
4609	EMS Education	1,615	1,615
4300	DMV License & Certification Fees	170	170
4324	Physicals (DMV, RTW, Pre-Emp)	1,190	1,105
4140	Fitness Equipment Maint. & Repair	238	238
4460	Fitness Equipment Replacement	680	680
4300	Wellness Program	4,420	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.		9,333	8,823
		40,020	40,615
TOTAL PROGRAMS AND SERVICES		1,847,355	1,787,216
TOTAL AMOUNT TO RESERVES		-	-
TOTAL OPERATING EXPENSES		2,122,563	2,186,891
CAPITAL EXPENDITURES			
6040	Fixed Assets	-	-
		2,122,563	2,186,891

Meeks Bay Fire Protection District



RESOLUTION
of the Board of Directors

No: 2022-12

WHEREAS, Meeks Bay Fire Protection District's Chief Stephen Leighton has reviewed the operating cash requirements of the District for fiscal year 2022-2023; 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, 2022 through June 30, 2023, 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 29th DAY OF June, 2022 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: Kelly Martin