



To: Board of Directors
From: Steve Leighton, Fire Chief
Date: September 28, 2022
Subject: Adoption of Final Budget

Background

The Fire District is required to adopt a final budget prior to October 1st of each year. The District has been operating under the spending authority of a preliminary budget since July 1st.

To create this budget the District used priority-based budget process. As part of this process, employees from all levels of the District have participated in generating this budget.

Revenues

The District's largest revenue source is Property Tax which includes the voter-approved Special Taxes and Benefit Assessment. Property and Special Taxes have increased by \$98,862 from the 2021/2022 budget. The property tax estimates are provided by El Dorado County, with the exception of the Special Taxes and Benefit Assessment, which are calculated at the District.

Expenditures

The District's largest expense is professional services, which covers: 1 Division Chief, 3 Captains and 3 Firefighters and is projected to be \$1,408,911. This is a slight decrease from the Preliminary Budget estimate.

Per agreement all fair-share expenses are budgeted at 17% (1/6) which allow economy of scale savings with North Tahoe Fire, are indicated by **green text**.

Conclusion

This document includes contributions from many personnel, from firefighters and admin staff to chief officers. This cooperative process across both districts has helped to create a budget document with ownership and acceptance throughout the organizations. District staff believes, given the information available, the document will ensure the District's ability to remain financially solvent.

Should any unforeseen circumstances occur from the state or local government, spending will be adjusted accordingly. In a worst-case scenario, the MOUs/Agreements can be re-opened with the employee groups. District staff will be present to answer any questions you may have.

Recommendation

1. Open the Public Hearing and discuss the budget; receive any public testimony;
2. Waive the reading and adopt Resolution 2022-18, authorizing the final budget for fiscal year 2022/2023, in the amount of \$2,173,044.

Meeks Bay Fire Protection District



RESOLUTION of the Board of Directors

No: 2022-18

WHEREAS, Meeks Bay Fire Protection District staff has reviewed the operating cash requirements of the District for fiscal year 2022/23; 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 Final 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 MEEKS BAY FIRE PROTECTION DISTRICT OF THE COUNTY OF EL DORADO AT A REGULAR MEETING OF THE BOARD, HELD ON THE 28th DAY OF September, 2022 BY THE FOLLOWING VOTE OF SAID BOARD:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

VICE PRESIDENT, BOARD OF DIRECTORS

BY: Korie Kromydas

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
2022/2023 BUDGET**

REVENUES	Final Budget 2021-2022	Preliminary Budget 2022-2023	Final Budget 2022-2023
<u>EL DORADO COUNTY TAX REVENUE</u>			
<i>Property Taxes (based on estimate received from the County)</i>	\$985,039	\$1,022,470	\$1,063,134
<i>Special Tax (based on 2180 billable parcels)</i>	\$283,400	\$283,400	\$283,400
<i>Special Assessment (based on \$228.01 SFE)</i>	\$430,350	\$447,564	\$451,117
Subtotal	\$1,698,789	\$1,753,434	\$1,797,651
Property Tax increases are based on an estimate received from El Dorado County. 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> Interest earned on cash funds held by El Dorado County in pooled investment	\$4,400	\$3,200	\$4,100
<i>Reimbursements</i> State mandated cost reimbursements, refunds from workers comp, etc.	\$0	\$0	\$0
<i>OES & USFS (strike team)</i>	\$0	\$0	\$0
<i>Cost Recovery Revenue</i> Building developer fees.	\$7,000	\$5,000	\$4,000
<i>CERBT Reimbursement</i> 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	\$55,963	\$55,476	\$55,476
<i>VHR Inspections</i> These revenues are received, then paid to North Tahoe Fire each month.	\$70,000	\$50,000	\$45,000
<i>Miscellaneous Revenue</i> Business licenses, charges for services and other miscellaneous sales	\$0	\$0	\$0
<i>Grants/Donations</i> Includes all grant revenues and donations.	\$1,000	\$1,000	\$36,227
<i>Transfer from Reserves</i> This amount will be funded from the District reserve funds	\$349,739	\$254,453	\$230,590
Subtotal	\$488,102	\$369,129	\$375,393
<u>REVENUES ACCOUNT TOTAL</u>	<u>\$2,186,891</u>	<u>\$2,122,563</u>	<u>\$2,173,044</u>

**MEEKS BAY FIRE PROTECTION DISTRICT
2022/2023 BUDGET**

PERSONNEL EXPENSES	Final Budget 2021-2022	Preliminary Budget 2022-2023	Final Budget 2022-2023
<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)	\$ 95,872	\$ -	\$ -
<u>BOARD OF DIRECTORS</u>			
5 Board members \$120 per board member, per meeting	\$ 6,840	\$ 7,800	\$ 7,800
3002 OVERTIME	\$ 2,400	\$ -	\$ -
3004 OTHER COMPENSATION	\$ 8,280	\$ -	\$ -
Subtotal	\$ 113,392	\$ 7,800	\$ 7,800
3020 RETIREMENT - Employer's Share 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.	\$ 210,281	\$ 202,619	\$ 204,369
3021 O.A.S.D.I. (6.2% of wages)	\$ 300	\$ 480	\$ 480
3022 MEDICARE (1.45% of wages)	\$ 1,600	\$ 115	\$ 115
Subtotal	\$ 212,181	\$ 203,214	\$ 204,964
3040 HEALTH INSURANCE Includes cost for retired employee(s). The increase includes the cost of two former employees who retired from North Tahoe Fire	\$ 65,399	\$ 60,694	\$ 58,784
3041 UNEMPLOYMENT INSURANCE	\$ 1,000	\$ 1,000	\$ 1,000
Subtotal	\$ 66,399	\$ 61,694	\$ 59,784
3060 WORKERS' COMPENSATION	\$ 7,704	\$ 2,500	\$ 2,500
TOTAL SALARY AND BENEFITS	\$ 399,676	\$ 275,208	\$ 275,048

**MEEKS BAY FIRE PROTECTION DISTRICT
2022/2023 BUDGET**

OPERATING EXPENSES		Final Budget 2021-2022	Preliminary Budget 2022-2023	Final Budget 2022-2023
SERVICES & SUPPLIES				
CLOTHING				
4022	Uniform Allowance	6,800	6,800	6,800
4022	Badges, Patches, Car Plates	714	714	714
4022	PTP Uniforms	119	119	119
4022	Class A Uniforms	1,105	1,105	1,105
4022	Safety Boots	761	761	761
4022	Outerwear	1,020	1,020	1,020
		10,519	10,519	10,519
	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	612	612
4021	Structure Turnouts	5,100	5,610	5,610
4021	Structure Turnout Boots	85	85	85
4021	Structure Gloves	170	170	170
4021	Structure Hoods, Suspenders, Shields	340	340	340
4021	Structure Flashlights	170	170	170
4021	Structure PPE Repairs	680	1,105	1,105
4021	Ballistic Protection	340	85	85
		7,497	8,177	8,177
	This account covers expenses related to personal protective equipment (PPE) for all emergencies except vegetation fires.			
SAFETY CLOTHING - WILDLAND				
4021	Wildland Shirts & Pants	255	255	255
4021	Wildland Shelters	340	340	340
4021	Wildland Gloves, Hose Packs, Chaps	170	170	170
4021	Wildland Web Gear	425	425	425
4021	Wildland Helmets	850	255	255
4021	Wildland Water & Meals	425	425	425
4021	Wildland Pack Test	85	85	85
		2,550	1,955	1,955
	This account funds PPE for wildland fires and ensures adequate inventories are available to replace damaged or worn out items.			
COMMUNICATIONS				
4142	Radio Repair	1,530	2,040	2,040
4463	New/Replacement Radio/Pager Equip	1,530	2,040	2,040
4145	Radio /Pager Batteries	680	765	765
4142	Radio Software Updates	43	43	43
4040	Satellite Phone Service	81	81	81

**MEEKS BAY FIRE PROTECTION DISTRICT
2022/2023 BUDGET**

OPERATING EXPENSES		Final Budget 2021-2022	Preliminary Budget 2022-2023	Final Budget 2022-2023
4040	Cell Phone Service	5,950	5,950	5,950
4145	Cell Phone Equipment & Supplies	383	520	520
	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.	10,196	11,439	11,439
COMPUTER SYSTEMS				
Hardware				
4462	Computers	2,125	680	680
4462	Mobile Equipment	8,806	1,700	9,860
4462	Printers	136	-	-
4300	Web-site Hosting	3,600	3,600	3,600
4044	Internet Service	6,900	6,150	6,150
4462	Cables, Keyboards, Mice, Hardware	204	170	170
4462	Routers & Switches	2,550	170	714
4462	Monitors	128	-	-
		24,449	12,470	21,174
Software				
4300	Domain License	60	250	250
4538	Office 365	1,063	1,063	1,063
4538	Code 42	61	61	61
4538	Apparatus Maintenance	680	680	731
4538	Records Management System (emergency reporting) NFIRS	754	754	754
4538	Incident Response Software	2,009	2,009	1,005
4538	CAD Interface	850	-	-
4538	Anti-Virus (AVG)	2,040	2,040	2,040
4538	Infinitely Virtual	2,720	2,720	2,720
4538	Staffing Program	765	765	765
4267	District Policy Software	1,198	1,199	1,275
4538	Training Software	1,148	1,361	1,401
4538	Recruitment Software	727	718	771
4538	First Due Software (ops, Prev, Fit/Fac)	-	-	3,740
4538	Social Media compliance Software	-	-	510
		14,075	13,620	17,086
4538	Computer System Maintenance	8,500	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.	47,024	34,590	46,760

**MEEKS BAY FIRE PROTECTION DISTRICT
2022/2023 BUDGET**

OPERATING EXPENSES		Final Budget 2021-2022	Preliminary Budget 2022-2023	Final Budget 2022-2023
HOUSEHOLD EXPENSES				
4080	Station Supplies	1,870	2,040	2,040
4080	Janitorial Supplies	850	850	850
	This account pays for station supplies at both locations.	2,720	2,890	2,890
FIRE EXTINGUISHERS				
4140	Fire Extinguisher Service	510	510	510
4507	Fire Extinguisher Replacement	204	204	204
		714	714	714
4100	GENERAL LIABILITY INSURANCE	12,569	17,675	20,000
	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	1,000	1,000
4160	HME (M-1501)	7,500	5,000	5,000
4160	IH Water Tender (M-1503)	7,500	5,000	5,000
4160	Ford Expedition (M-1504)	250	250	250
4160	Dodge Pickup (M-1505)	2,000	1,000	1,000
4160	KME (M-1512)	7,500	7,500	7,500
4160	Ford F-350 Utility (M-1510)	2,000	1,000	1,000
4160	255XP Bandit Track Chipper (M-1509)	250	250	250
4160	Track Chipper Trailer	250	250	250
4160	Dump Trailer	500	250	250
4160	Sign Trailer	1,700	250	250
4160	Technical Rescue Trailer (formerly air trailer)	250	500	500
		31,700	22,250	22,250
OTHER FLEET EXPENSES				
4022	Coveralls & Shop Towels	374	408	408
4083	Laundry Service	748	408	408
4165	Oil, Fluids, Filters	1,190	1,360	1,360
4606	Diesel	4,000	3,000	6,500
4606	Gas	750	3,000	5,000
4165	Waste Oil Management	425	340	340
4162	Shop Tools (new & replacement)	510	510	510
4162	Service Unit Tools (new & replacement)	170	170	170
4143	Station Generator Maintenance	85	85	85
4163	Parts Inventory	340	340	340
		8,592	9,621	15,121

**MEEKS BAY FIRE PROTECTION DISTRICT
2022/2023 BUDGET**

OPERATING EXPENSES	Final Budget 2021-2022	Preliminary Budget 2022-2023	Final Budget 2022-2023
EQUIPMENT MAINTENANCE PARTS			
4143 Outside Repair	340	340	340
4460 Small Tools (including tools and consumable supplies for facility repairs)	170	765	1,105
4140 Ladders (repair, replacement & testing)	187	272	272
4140 Hurst/Holmatro Tool Testing	510	510	510
4140 Pump Testing	544	867	867
4140 Hose Testing	1,360	1,190	1,190
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	3,944	4,284
SCBA MAINTENANCE			
4140 SCBA Equipment Replacement	391	417	417
4140 SCBA Testing	187	221	221
4140 SCBA Parts & Maintenance	689	731	731
4300 SCBA Fit Testing	234	251	251
4143 Compressor Maintenance	935	925	925
4140 Personal Alert Devices & Batteries	43	43	43
	2,479	2,588	2,588
TECHNICAL RESCUE EQUIPMENT			
4507 Confined Space	255	340	340
4507 Swiftwater Rescue	340	340	340
4507 Rope Rescue	850	850	850
4507 Shorezone Rescue	510	850	850
4507 UTV/Back Country	510	170	170
4507 Winter Rescue	340	170	170
	2,805	2,720	2,720
BUILDINGS & GROUNDS MAINTENANCE			
4143 Snow Removal Equipment	500	500	500
4508 Snow Removal Contract(s)	2,800	3,500	3,500
	3,300	4,000	4,000
Station 67 - repairs & maintenance			
4180 Station Maintenance - 67	3,500	2,200	3,500
4087 Exterminator - 67	500	500	500
4300 EDCo ARB Generator Permit - 67	550	550	550
4300 Alarm Monitoring - 67	600	840	545
4189 Water Filtration System - 67	1,300	1,300	1,300
	6,450	5,390	6,395

**MEEKS BAY FIRE PROTECTION DISTRICT
2022/2023 BUDGET**

OPERATING EXPENSES		Final Budget 2021-2022	Preliminary Budget 2022-2023	Final Budget 2022-2023
Station 68 - repairs & maintenance				
4180	Station Maintenance - 68	2,000	2,000	2,000
4087	Exterminator - 68	500	500	500
4180	Interior Paint - 68	500	500	500
4300	Alarm Monitoring - 68	600	840	545
		3,600	3,840	3,545
		10,050	9,230	9,940
EMS PROGRAM				
4201	Disposable EMS Supplies	10,200	10,200	11,900
4201	Medications	2,550	2,550	2,550
4201	Equipment Replacement	2,507	2,040	2,040
4201	AED	1,360	1,326	1,326
4201	Gurney PM	1,137	1,137	1,137
4201	Zoll Monitor PMs	765	1,124	1,124
4201	Medical Oxygen	425	425	425
4201	EPCR Service Fees/RMS	754	754	754
4201	IFT Expenses	850	850	850
4201	SSV Contract	340	340	340
		20,888	20,746	22,446
SUBSCRIPTIONS & MEMBERSHIPS				
4220	Memberships	300	300	300
4220	FDAC	200	200	200
4220	EDCo Associations	100	100	100
4220	Fire Prevention Assns	85	85	85
4220	Parcel Quest annual subscription	300	595	245
		985	1,280	930
OFFICE SUPPLIES				
4143	Copier Lease	1,531	1,607	1,610
4260	Office Supplies	2,210	2,210	2,210
4261	Postage	425	425	425
		4,166	4,242	4,245
BOARD EXPENSES				
4103	Director Health Insurance	3,200	3,850	3,937
4300	Board Member Expenses	1,000	1,000	1,000
4300	Election Services (even years only)	1,000	2,000	2,000
	These accounts contain all costs associated with the District Board of Directors, including the cost of Board member health insurance.	5,200	6,850	6,937

**MEEKS BAY FIRE PROTECTION DISTRICT
2022/2023 BUDGET**

OPERATING EXPENSES		Final Budget 2021-2022	Preliminary Budget 2022-2023	Final Budget 2022-2023
PROFESSIONAL EXPENSES				
4305	Annual Audit	5,500	5,885	5,885
4300	OPEB Valuation	3,000	1,500	1,500
4300	Fiscal Impact Study	53,765	-	-
4300	Professional Services (NTF Staffing)	1,359,729	1,499,350	1,496,587
4313	Legal Services	5,000	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.	1,426,994	1,511,735	1,508,972
OTHER SERVICES				
4304	Agency Admin Fee (LAFCO)	1,158	2,500	1,292
4221	Legislative Advocacy (SCA)	1,800	1,800	1,800
4043	Dispatch Service	19,781	20,770	20,770
4300	Contractual Services	6,000	6,000	6,000
4300	Outside Services	1,500	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.	30,239	32,570	31,362
PUBLICATIONS & NOTICES				
4400	Publications & Legal Notices	500	1,000	1,000
		500	1,000	1,000
TRAVEL & MEETINGS				
4600	Travel & Meetings	1,700	1,700	1,700
4500	District Hosted Meetings	1,700	1,700	1,700
		3,400	3,400	3,400
HAZ-MAT				
4507	HazMat Disposable Supplies	255	289	289
4143	HazMat Equipment Repair & Replacement	595	655	655
	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	944	944
SPECIAL DISTRICT EXPENSES				
4500	Goodwill	-	-	-
4506	Photos, Inventory Tags & ID Cards	170	170	170
4506	Pictures	170	170	170
		340	340	340

**MEEKS BAY FIRE PROTECTION DISTRICT
2022/2023 BUDGET**

OPERATING EXPENSES		Final Budget 2021-2022	Preliminary Budget 2022-2023	Final Budget 2022-2023
HYDRANTS				
4140	Hydrants (supplies & maintenance)	170	255	255
	This account is for the cost of hydrant stakes and supplies for annual maintenance.	170	255	255
SUPPRESSION				
4507	Wildland Equipment/Foam/Tools	1,862	1,445	1,445
4507	Structure Equipment/Hose/Tools	3,400	3,740	3,740
4507	Hose and Supplies	425	1,105	1,105
4507	Ladder Replacement	-	136	136
4507	Incident Rehab	255	255	255
4507	Air Operations (drone)	680	170	170
		6,622	6,851	6,851
UTILITIES				
4700	Natural Gas	6,500	9,500	9,500
4700	Electricity	6,500	7,500	9,500
4700	Sewer & Water	3,100	3,200	4,000
4085	Refuse Disposal	740	900	1,000
4040	Telephone	1,370	1,500	1,500
		18,210	22,600	25,500
FIRE PREVENTION				
4541	Public Education - Prevention	170	170	170
4541	Public Education Supplies & Advertising	819	819	819
4541	PIO Supplies	915	915	915
4541	Forms & Supplies	136	136	136
4541	Investigation Supplies	170	170	170
4334	VHR Inspections	70,000	50,000	45,000
		72,210	52,210	47,210
TRAINING AND SAFETY				
4609	Line Safety Staff Development	6,460	5,950	5,950
4609	Chief Officer Developer Development (8301.040)	1,700	1,530	1,530
4609	Administrative Development	1,020	1,190	1,190
4609	Prevention Development	2,550	2,380	2,380
4609	Training Officer Development (8302.080)	170	170	170
4609	Mechanic Development (8303.020)	340	340	340
4609	Specialty Staff (SCBA, HazMat)	4,250	3,400	3,400
4504	Board Member Development	5,000	5,000	5,000
4502	Training Subscriptions	340	425	425
4502	Training Materials	1,700	1,700	1,700

**MEEKS BAY FIRE PROTECTION DISTRICT
2022/2023 BUDGET**

OPERATING EXPENSES		Final Budget 2021-2022	Preliminary Budget 2022-2023	Final Budget 2022-2023
4500	Training Facility (burn bldg, confined space)	1,700	1,700	1,700
4609	Recruitment Exp (FF/Captain/BC)	1,870	2,210	2,210
4609	Full Time Medical CE's	4,692	4,692	4,692
		<u>31,792</u>	<u>30,687</u>	<u>30,687</u>
	OTHER SPECIAL TRAINING			
4300	EMS License & Certification Fees	680	765	765
4609	EMS Education	1,615	1,615	1,615
4300	DMV License & Certification Fees	170	170	170
4324	Physicals (DMV, RTW, Pre-Emp)	1,105	1,190	1,190
4140	Fitness Equipment Maint. & Repair	238	238	238
4460	Fitness Equipment Replacement	680	680	680
4300	Wellness Program	4,080	4,420	4,420
4145	Safety Equipment & Supplies	255	255	255
		<u>8,823</u>	<u>9,333</u>	<u>9,333</u>
	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.	40,615	40,020	40,020
	TOTAL PROGRAMS AND SERVICES	1,787,216	1,847,355	1,863,769
	TOTAL AMOUNT TO RESERVES	-	-	-
	TOTAL OPERATING EXPENSES	2,186,891	2,122,563	2,138,817
	CAPITAL EXPENDITURES			
6040	Fixed Assets			
	- Station 67 Bathroom Remodel			34,227
		-	-	<u>34,227</u>
		<u>2,186,891</u>	<u>2,122,563</u>	<u>2,173,044</u>