



To: Board of Directors
From: Michael Schwartz, Fire Chief
Date: September 22, 2020
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 budgeting. As part of this process, employees from all levels of the District have participated. Changes from the preliminary budget to the final budget are indicated with a **blue font**.

Revenues

The District's largest revenue source is Property Taxes which includes voter-approved Special Taxes and Benefit Assessment. As of the date of this item, El Dorado County does not have a tax estimate. Staff conservatively estimates the property tax distribution figure to be \$908,028 (excluding the special taxes and benefit assessment).

Expenditures

The District's biggest expense is professional services, which covers; 1 Division Chief, 3 Captains and 3 Firefighters and is projected to be \$9,314, less than prior year FY-2019/2020.

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**.

Two capital purchases were included in the preliminary budget, a programmable sign trailer which can be used to inform the public of traffic hazards and fire restriction and a necessary upgrade to the radio system at Station 67. There are no additional discretionary or capital expenditures in the final budget.

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. Adopt the final budget, by Resolution, in the amount of \$1,967,072.

Meeks Bay Fire Protection District



RESOLUTION

of the Board of Directors

No: 2020-10

WHEREAS, Meeks Bay Fire Protection District staff has reviewed the operating cash requirements of the District for fiscal year 2020/21; 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, 2020 through June 30, 2021, 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 30th DAY OF September, 2020 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

**FINAL BUDGET FISCAL YEAR 2020-2021
MEEKS BAY FIRE PROTECTION DISTRICT**

REVENUES	Preliminary Budget 2020-2021	Final Budget 2020-2021
<u>EL DORADO COUNTY TAX REVENUE</u>		
<i>Property Taxes (based on estimate increase of 3.8%)</i>	\$908,028	\$908,028
<i>Special Tax (based on 2178 billable parcels)</i>	\$283,530	\$283,400
<i>Special Assessment (based on \$214.94 SFE)</i>	\$421,964	\$421,911
<i>Subtotal</i>	\$1,613,521	\$1,613,339
<u>INTERNAL REVENUE</u>		
<i>Interest</i>	\$13,494	\$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>	\$14,532	\$7,000
Building developer fees.		
<i>CERBT Reimbursement</i>	\$23,950	\$23,950
This will be funded from the California Employers' Retiree Benefit Trust account		
<i>VHR Inspections</i>		
These revenues are received, then paid to North Tahoe Fire each month.	\$75,000	\$70,000
<i>Miscellaneous Revenue</i>	\$0	\$0
Business licenses, charges for services and other miscellaneous sales		
<i>Grants/Donations</i>	\$196,805	\$222,919
Includes NVFSC settlement payments of (\$194,805 & \$26,114), all grant revenues and donations.		
<i>Transfer from Reserves</i>	\$43,533	\$11,864
This amount will be funded from the District reserve funds		
<i>Subtotal</i>	\$367,314	\$353,733
<u>REVENUES ACCOUNT TOTAL</u>	\$1,980,835	\$1,967,072

**FINAL BUDGET FISCAL YEAR 2020-2021
MEEKS BAY FIRE PROTECTION DISTRICT**

PERSONNEL EXPENSES	Preliminary Budget 2020-2021	Final Budget 2020-2021
<u>PERSONNEL COSTS</u>		
<u>3000 SALARIES FULL TIME & ELECTED OFFICIALS</u>		
<u>40-HOUR EMPLOYEE</u>		
<i>1 Administrative personnel</i>	\$94,148	\$94,148
<i>Safety staff is paid through North Tahoe Fire (Professional Services)</i>		
<u>BOARD OF DIRECTORS</u>		
<i>5 Board members</i>	\$7,200	\$7,200
<i>\$120 per board member, per meeting</i>		
<u>3002 OVERTIME</u>	\$3,000	\$3,000
<u>3004 OTHER COMPENSATION</u>	\$17,045	\$17,045
<i>Subtotal</i>	\$121,393	\$121,393
<u>3020 RETIREMENT - Employer's Share</u>	\$168,564	\$168,564
<i>Although Safety Staff is paid through NTF, Meeks Bay Fire is still responsible for the unfunded liability, which increased by approximately 42%. This is due in part because there is no funding mechanism through the payroll process.</i>		
<u>3021 O.A.S.D.I. (0.4% of wages)</u>	\$893	\$486
<u>3022 MEDICARE (1.45% of wages)</u>	\$1,618	\$1,760
<i>Subtotal</i>	\$171,075	\$170,810
<u>3040 HEALTH INSURANCE</u>	\$25,366	\$25,366
<i>Includes cost for retired employee(s).</i>		
<u>3041 UNEMPLOYMENT INSURANCE</u>	\$1,000	\$1,000
<i>Subtotal</i>	\$26,366	\$26,366
<u>3060 WORKERS' COMPENSATION</u>	\$6,144	\$6,144
<i>This amount is based on information received from provider.</i>		
<u>TOTAL SALARY AND BENEFITS</u>	\$324,978	\$324,713

**FINAL BUDGET FISCAL YEAR 2020/2021
MEEKS BAY FIRE PROTECTION DISTRICT**

OPERATING EXPENSES		Preliminary Budget 2020-2021	Final Budget 2020-2021
All green items listed are a 17% shared cost with North Tahoe Fire			
SERVICES & SUPPLIES			
CLOTHING			
4022	Uniform Allowance	6,800	6,800
4022	Badges, Patches, Car Plates	680	595
4022	Safety Boots	170	136
4022	PTP Uniforms	1,275	1,445
4022	Class A Uniforms	744	744
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.	10,689	10,740
SAFETY CLOTHING - STRUCTURE			
4021	Structure Helmets	340	510
4021	Structure Turnouts	4,250	7,140
4021	Structure Turnout Boots	255	85
4021	Structure Gloves	255	170
4021	Structure Hoods, Suspenders, Shields	425	255
4021	Structure Flashlights	170	170
4021	Structure PPE Repairs	510	510
4021	Ballistic Protection	1,700	1,785
	This account covers expenses related to personal protective equipment (PPE) for all emergencies except vegetation fires.	7,905	10,625
SAFETY CLOTHING - WILDLAND			
4021	Wildland Shirts & Pants	1,360	510
4021	Wildland Shelters	170	595
4021	Wildland Gloves, Hose Packs, Chaps	510	255
4021	Wildland Web Gear	128	85
4021	Wildland Helmets	85	85
4021	Wildland Water & Meals	680	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.	3,018	2,295
COMMUNICATIONS			
4142	Radio Repair	1,700	1,530
4463	New/Replacement Radio/Pager Equip	1,700	1,530
4145	Radio /Pager Batteries	680	680
4142	Radio Software Updates	43	43
4040	Satellite Phone Service	68	81
4040	Cell Phone Service	4,930	5,100
4145	Cell Phone Equipment & Supplies	340	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.	9,461	9,176
COMPUTER SYSTEMS			
Hardware			
4462	Computers	2,380	2,125
4462	Mobile Equipment	2,380	3,060
4462	Printers	255	255
4300	Web-site Hosting	3,600	3,600
4044	Internet Service	5,700	5,700
4462	Cables, Keyboards, Mice, Hardware	221	221
4462	Routers & Switches	476	204
4462	Monitors	306	136
		15,318	15,301
Software			
4300	Domain License	60	60
4538	Office 365	9,895	918
4538	Code 42		61
4538	Apparatus Maintenance		680
4538	Incident View		2,009
4538	CAD Interface		850

**FINAL BUDGET FISCAL YEAR 2020/2021
MEEKS BAY FIRE PROTECTION DISTRICT**

OPERATING EXPENSES		Preliminary Budget 2020-2021	Final Budget 2020-2021
All green items listed are a 17% shared cost with North Tahoe Fire			
4538	Infinitely Virtual		2,720
4538	Staffing Program		676
4538	Training		1,109
4538	Records Management System (emergency reporting) NFIRS	762	732
4538	Anti-Virus (AVG)	2,040	2,040
4267	Lexipol Annual Subscription	1,120	1,163
		13,877	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.	37,695	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		
	This is an estimate of the cost of the general liability insurance policy for the District.	11,905	12,569
APPARATUS MAINTENANCE			
4160	Chevy Tahoe (M-215)	3,000	2,000
4160	HME (M-1501)	7,500	7,500
4160	IH Water Tender (M-1503)	10,000	7,500
4160	Ford Expedition (M-1504)	3,000	500
4160	Dodge Pickup (M-1505)	3,000	1,500
4160	Freightliner (M-1507)	1,500	-
4160	KME (M-1512)	7,500	7,500
4160	Ford F-350 Utility (M-1510)	1,500	2,000
4160	250 Bandit Chipper (M-1508)	1,500	-
4160	255XP Bandit Track Chipper (M-1509)	1,500	1,500
4160	Track Chipper Trailer	500	500
4160	Dump Trailer	500	500
4160	Technical Rescue Trailer (formerly air trailer)	500	100
4160	Budget Adjustment	(10,000)	-
		31,500	31,100
OTHER FLEET EXPENSES			
4022	Coveralls & Shop Towels	374	374
4083	Laundry Service	1,139	748
4165	Oil, Fluids, Filters	1,190	1,190
4606	Diesel	5,000	4,000
4606	Gas	4,300	3,000
4165	Waste Oil Management	425	425
4162	Shop Tools (new & replacement)	510	510
4162	Service Unit Tools (new & replacement)	170	170
4161	Snow Chains	-	-
4143	Station Generator Maintenance	85	85
4163	Parts Inventory	340	340
		13,533	10,842
EQUIPMENT MAINTENANCE PARTS			
4143	Outside Repair	170	1,445
4460	Small Tools (including tools and consumable supplies for facility repairs)	765	170
4140	Ladders (repair, replacement & testing)	289	187
4140	Hurst/Holmatro Tool Testing	510	510
4140	Pump Testing	595	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.	3,689	4,456

FINAL BUDGET FISCAL YEAR 2020/2021
MEEKS BAY FIRE PROTECTION DISTRICT

OPERATING EXPENSES		Preliminary Budget 2020-2021	Final Budget 2020-2021
All green items listed are a 17% shared cost with North Tahoe Fire			
SCBA MAINTENANCE			
4140	SCBA Equipment Replacement	-	850
4140	SCBA Testing	374	1,199
4140	SCBA Parts & Maintenance	850	689
4300	SCBA Fit Testing	187	234
4143	Compressor Maintenance	595	687
4140	Personal Alert Devices & Batteries	60	60
		2,066	3,717
TECHNICAL RESCUE EQUIPMENT			
4507	Confined Space	255	255
4507	Swiftwater Rescue	425	340
4507	Rope Rescue	1,870	850
4507	Shorezone Rescue	510	510
4507	UTV/Back Country	340	510
4507	Winter Rescue	646	340
		4,046	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	5,000	5,000
4180	Deck Stain - 67	-	-
4180	New Flooring for First Floor - 67	-	-
4181	Furniture - 67	-	-
4087	Exterminator - 67	500	500
4183	Apron & Parking (seal/stripe) - 67	-	-
4180	Exterior Paint	-	-
4300	EDCo ARB Generator Permit - 67	550	550
4300	Alarm Monitoring - 67	500	600
4180	Energy Efficient Lighting - 67	-	-
4189	Water Filtration System - 67	1,000	1,300
		7,550	7,950
Station 62 - repairs & maintenance			
4180	Station Maintenance - 68	1,500	2,500
4180	Station Signage - 68	-	-
4087	Exterminator - 68	500	500
4183	Apron & Parking (seal/stripe) - 68	-	-
4183	Defensible Space Work - 68	-	-
4180	Interior Paint - 68	500	500
4300	Alarm Monitoring - 68	500	600
		3,000	4,100
4180	Budget Adjustment	(2,000)	(2,000)
		8,550	10,050
EMS PROGRAM			
4201	Disposable EMS Supplies	10,200	10,200
4201	Medications	2,296	2,380
4201	Equipment Replacement	2,507	2,507
4201	AED	1,060	1,020
4201	Narcotics Vault	-	1,190
4201	Evacuation Chairs (stair chair)	-	-
4201	Gurney PM	1,058	1,137
4201	Zoll Monitor PMs	610	765
4201	Medical Oxygen	353	353
4201	EPCR Service Fees/RMS	762	732
4201	IFT Expenses	883	850
4201	SSV Contract	353	353
		20,082	21,488

**FINAL BUDGET FISCAL YEAR 2020/2021
MEEKS BAY FIRE PROTECTION DISTRICT**

OPERATING EXPENSES		Preliminary Budget 2020-2021	Final Budget 2020-2021
<i>All green items listed are a 17% shared cost with North Tahoe Fire</i>			
SUBSCRIPTIONS & MEMBERSHIPS			
4220	Memberships	300	300
4220	FDAC	440	440
4220	EDCo Associations	100	100
4220	Fire Prevention Assns	85	85
4220	Parcel Quest annual subscription	300	300
		1,225	1,225
OFFICE SUPPLIES			
4143	Copier Service Contract	925	925
4260	Office Supplies	2,210	2,210
4141	Office Equipment Repair & Replacement	-	-
4261	Postage (incl. newsletter mailing)	2,000	2,000
		5,135	5,135
BOARD EXPENSES			
4103	Director Health Insurance	4,200	4,200
4300	Board Member Expenses	1,000	1,000
4300	Election Services (even years only)	-	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	7,500	8,200
4300	OPEB Valuation	4,680	1,500
4300	Professional Services (NTF Staffing)	1,246,083	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.		1,263,263	1,251,469
OTHER SERVICES			
4304	Agency Admin Fee (LAFCO)	1,300	1,158
4221	Legislative Advocacy (SCA)	1,800	1,800
4043	Dispatch Service	18,825	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.		29,425	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)	850	170
This account is for the cost of hydrant stakes and supplies for annual maintenance.		850	170

**FINAL BUDGET FISCAL YEAR 2020/2021
MEEKS BAY FIRE PROTECTION DISTRICT**

OPERATING EXPENSES		Preliminary Budget 2020-2021	Final Budget 2020-2021
All green items listed are a 17% shared cost with North Tahoe Fire			
SUPPRESSION			
4507	Wildland Equipment/Foam/Tools	2,040	2,040
4507	Structure Equipment/Hose/Tools	3,400	2,550
4507	Ladder Replacement	-	196
4507	Incident Rehab	255	255
4507	Air Operations (drone)	2,125	680
		7,820	5,721
UTILITIES			
4700	Natural Gas	6,500	6,500
4700	Electricity	7,100	7,500
4700	Sewer & Water	2,800	3,100
4085	Refuse Disposal	640	740
4040	Telephone	1,370	1,370
		18,410	19,210
FIRE PREVENTION			
4541	Public Education	803	170
4541	Public Education Supplies & Advertising	-	819
4541	PIO Supplies	799	915
4541	Forms & Supplies	136	136
4541	Investigation Supplies	170	170
4334	VHR Inspections	75,000	70,000
		76,908	72,209
GRANTS			
4300	Grants	-	-
		-	-
TRAINING AND SAFETY			
4609	Line Safety Staff Development	4,760	4,760
4609	Chief Officer Developer Development (8301.040)	1,360	1,190
4609	Administrative Development	1,190	1,020
4609	Prevention Development	1,190	1,700
4609	Training Officer Development (8302.080)	204	170
4609	Mechanic Development (8303.020)	340	340
4609	Specialty Staff (SCBA, HazMat)	3,400	3,400
4609	Part Time FF Development	17	-
4504	Board Member Development	4,000	4,000
4502	Training Subscriptions	468	340
4502	Training Materials	1,360	1,360
4500	Training Facility (burn bldg, confined space)	1,700	1,700
4609	Recruitment Exp (FF/Captain/BC)	1,360	1,530
4609	Full Time Medical CE's	4,590	4,641
		25,939	26,151
OTHER SPECIAL TRAINING			
4300	EMS License & Certification Fees	680	680
4609	EMS Education	1,105	1,105
4300	DMV License & Certification Fees	170	170
4324	Physicals (DMV, RTW, Pre-Emp)	680	1,105
4140	Fitness Equipment Maint. & Repair	179	170
4460	Fitness Equipment Replacement		1,360
4300	Wellness Program	3,910	4,080
4145	Safety Equipment & Supplies	595	255
		7,319	8,925
		33,258	35,076
<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>			
FIRE SUPPRESSION ASSESSMENT			
4334	Chipping & Handcrew (grant-funded through regional Fire Adapted Community Grant)	-	-
4541	Forest Fuels Program Supplies	-	-
		-	-

FINAL BUDGET FISCAL YEAR 2020/2021
MEEKS BAY FIRE PROTECTION DISTRICT

OPERATING EXPENSES		Preliminary Budget 2020-2021	Final Budget 2020-2021
<i>All green items listed are a 17% shared cost with North Tahoe Fire</i>			
<u>TOTAL PROGRAMS AND SERVICES</u>		1,618,657	1,606,359
<u>TOTAL AMOUNT TO RESERVES</u>		-	-
<u>TOTAL OPERATING EXPENSES</u>		1,943,635	1,931,072
CAPITAL EXPENDITURES			
6040	Fixed Assets		
	- Sign Trailer	20,000	18,800
	- Station 67 Radio System Upgrade	17,200	17,200
		17,200	36,000
		1,960,835	1,967,072