

**ROSS VALLEY FIRE DEPARTMENT
STAFF REPORT
December 27, 2013**

For the meeting of: January 8, 2014

To: Board of Directors
From: Roger Meagor, Fire Chief
Subject: Current Financial Report

RECOMMENDATION:

For the Board information

DISCUSSION / ANALYSIS:

As has been previously reported, in the first half of the fiscal year, the Department has experienced an unusual number of injuries and illnesses which in turn has significantly impacted overtime.

Staff is estimating that in the first half of the fiscal year budget line item 5050 – Regular Overtime will be at approximately \$342,000 or 91% of annual estimates. A portion of the overtime expenditures will be offset by reimbursements from the Department's self-insurance workers compensation JPA. Reimbursements are estimated at \$91,500. Even with the reimbursements, overtime expenditures will be at 67% of annual estimates or \$63,000 over where we should be halfway through the fiscal year.

Currently there are two employees off on long term injuries/illnesses. The retirement of Captain Conroy last July is continuing to impact overtime until such time the firefighter hired to fill the vacancy completes his engineer training, which is expected to be completed in the next couple of months. With the retirement of Captain Barry and the pending retirement of Battalion Chief McCarthy there will be additional overtime created; however, in the short term, the overtime cost will be largely offset by reduced salary and benefits related to the two vacant positions. Once the positions are filled, the new firefighters will require at least 9 months of training before they will have an impact on reducing overtime.

Conclusion: With the current long term vacancies, as well as the recent retirements, overtime costs will continue to be an issue in the second half of the fiscal year. It is likely that these costs will have an impact on the overall budget numbers, to what extent, is unknown at this time. In Fiscal Year 2012/13 the Department had a significant budget surplus which resulted in \$246,074 being placed in Unassigned Reserves. It may be necessary to allocate a portion of these reserves in order to account for the excessive overtime costs. At the February Board meeting, the mid-year budget review will provide additional information regarding the impacts of the staff vacancies as well as overall budget numbers.

AGENDA ITEM # 3
Date 1/8/14

ROSS VALLEY FIRE DEPARTMENT

Board Report

July 2013 through December 2013

| | Jul '13 - Dec 13 | Budget | % of Budget |
|--|------------------|------------------|-------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 3010 · Member Contributions | | | |
| 3030 · Fairfax | 769,739 | 1,585,077 | 49% |
| 3035 · Ross | 794,579 | 1,589,159 | 50% |
| 3040 · San Anselmo | 1,339,274 | 2,757,898 | 49% |
| 3042 · Sleepy Hollow | 422,861 | 870,772 | 49% |
| 3044 · Prior Authority Side Fund Pymnt | 274,697 | 549,393 | 50% |
| 3048 · Prior Authority Retiree Health | 84,164 | 168,329 | 50% |
| 3049 · Prior Authority MERA Bond | 19,110 | 38,219 | 50% |
| 3054 · Debt Service Contributions | 47,719 | 216,080 | 22% |
| 3062 · Apparatus Replacement | 38,582 | | |
| Total 3010 · Member Contributions | 3,790,725 | 7,774,927 | 49% |
| 3050 · Outside Revenue | | | |
| 3045 · County of Marin | 131,135 | 131,135 | 100% |
| 3056 · OES Reimbursement Out of County | 76,086 | 0 | 100% |
| 3058 · RVPA Reimbursement - Medic Prog | 43,928 | 175,713 | 25% |
| 3064 · RVPA Rental | 13,062 | 26,123 | 50% |
| 3070 · LAIF Interest | 355 | 1,800 | 20% |
| 3093 · RVPA EMS Training/Supply Reimb. | 47,290 | 47,341 | 100% |
| 3095 · Plan Checking Fees | 41,690 | 78,000 | 53% |
| 3096 · Re-Sale Inspection Fees | 6,656 | 10,000 | 67% |
| 3100 · Miscellaneous Income | 2,802 | 2,500 | 112% |
| 3101 · Workers Comp Reimbursement | 53,794 | 0 | 100% |
| 3115 · MLFT Reimbursement | 0 | 5,000 | 0% |
| 3350 · Prior Year Adjustment | 0 | | |
| Total 3050 · Outside Revenue | 416,798 | 477,612 | 87% |
| Total Income | 4,207,523 | 8,252,539 | 51% |
| Expense | | | |
| 5000 · SALARIES | | | |
| 5010 · Regular salaries | 1,565,339 | 3,128,450 | 50% |
| 5011 · Holiday | 71,107 | 141,974 | 50% |
| 5012 · S/L Buy Back | 6,294 | 16,000 | 39% |
| 5013 · Retired S/L Compensation | 106,177 | 230,650 | 46% |
| 5016 · Temporary Hire | 8,845 | 20,000 | 44% |
| Total 5000 · SALARIES | 1,757,762 | 3,537,074 | 50% |
| 5019 · BENEFITS | | | |
| 5020 · Retirement | 414,264 | 1,027,126 | 40% |
| 5021 · Cafeteria Health Plan | 315,565 | 658,333 | 48% |
| 5022 · Housing Allowance | 24,300 | 48,200 | 50% |

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| 5023 · Medicare | 27,637 | 56,152 | 49% |
| 5024 · PERS Administration Fee | 1,243 | 2,500 | 50% |
| 5025 · Retiree Health Savings Match | 0 | 5,905 | 0% |
| Total 5019 · BENEFITS | 783,009 | 1,798,216 | 44% |
| 5039 · REIMBURSABLE COSTS | | | |
| 5040 · Uniform reimbursement | 11,400 | 23,820 | 48% |
| 5041 · Education reimbursement | 37,571 | 79,727 | 47% |
| 5043 · Board Member Stipend | 5,600 | 8,000 | 70% |
| Total 5039 · REIMBURSABLE COSTS | 54,571 | 111,547 | 49% |
| 5049 · OVERTIME | | | |
| 5050 · Regular/Standby OT | 313,248 | 375,000 | 84% |
| 5051 · FLSA O/T | 36,361 | 77,116 | 47% |
| 5052 · Hourly Overtime | 16,345 | 53,000 | 31% |
| 5053 · Shift Differential OT | 13,631 | 30,000 | 45% |
| 5054 · Reimbursed Overtime | 2,422 | 16,000 | 15% |
| 5055 · OT - OES Response | 52,542 | 0 | 100% |
| 5056 · OT Training | 2,577 | 25,000 | 10% |
| Total 5049 · OVERTIME | 437,126 | 576,116 | 76% |
| 5059 · VOLUNTEERS | | | |
| 5060 · Volunteer Response/Standby | 1,750 | 3,500 | 50% |
| 5061 · Volunteer CSFA Dues/Ins | 1,050 | 3,500 | 30% |
| 5062 · Volunteers Supplies | 256 | 1,200 | 21% |
| 5063 · Volunteers Drills | 940 | 4,000 | 24% |
| 5064 · Vol. Length of Service | 0 | 5,600 | 0% |
| 5065 · Explorer Post | 124 | 4,400 | 3% |
| 5066 · Volunteer Recruit Academy | 0 | 4,500 | 0% |
| Total 5059 · VOLUNTEERS | 4,120 | 26,700 | 15% |
| 5069 · RETIREES | | | |
| 5070 · Retirees' Health Insurance | 121,943 | 463,378 | 26% |
| Total 5069 · RETIREES | 121,943 | 463,378 | 26% |
| 6004 · INSURANCE | | | |
| 6005 · Workers Comp Claims | 0 | 300 | 0% |
| 6006 · Workers' Compensation Insurance | 227,416 | 420,000 | 54% |
| 6007 · Liability Insurance | 22,245 | 24,500 | 91% |
| Total 6004 · INSURANCE | 249,661 | 444,800 | 56% |
| 6009 · VEHICLE MAINTENANCE | | | |
| 6010 · Fuel | 14,883 | 35,800 | 42% |
| 6011 · Parts - Vehicle | 711 | 3,200 | 22% |

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| 6012 · Repairs - Vehicle | 21,634 | 90,000 | 24% |
| Total 6009 · VEHICLE MAINTENANCE | 37,228 | 129,000 | 29% |
| 6019 · MAINTENANCE | | | |
| 6020 · Equipment Maintenance | 1,896 | 4,275 | 44% |
| 6026 · Building Maint. and Landscaping | 2,951 | 4,000 | 74% |
| 6028 · General Maintenance Supplies | 138 | 2,600 | 5% |
| 6029 · Hydrant Maintenance | 786 | 5,000 | 16% |
| 94040 · Burn Trailer Maintenance | 0 | 4,000 | 0% |
| Total 6019 · MAINTENANCE | 5,771 | 19,875 | 29% |
| 6039 · CONTRACT SERVICES | | | |
| 6040 · Dispatch | 33,011 | 126,872 | 26% |
| 6041 · Radio Repair | 968 | 4,000 | 24% |
| 6042 · Hazardous Material Removal | 0 | 1,000 | 0% |
| 6043 · Audit & Bookkeeping Services | 15,361 | 23,500 | 65% |
| 6044 · Payroll Service Fees | 1,583 | 4,000 | 40% |
| 6045 · Other Contract Services | 14,280 | 24,949 | 57% |
| 6046 · Executive Officer | 1,800 | 3,600 | 50% |
| 6047 · Attorney/Legal Fees | 1,120 | 3,000 | 37% |
| 6048 · Hazardous Material Contract | 7,922 | 7,202 | 110% |
| 6049 · MERA Membership Fee | 38,219 | 38,219 | 100% |
| 6050 · MERA Operating Expense | 35,447 | 35,237 | 101% |
| Total 6039 · CONTRACT SERVICES | 149,711 | 271,579 | 55% |
| 6059 · UTILITIES | | | |
| 6060 · Gas & Electric | 8,332 | 23,750 | 35% |
| 6061 · Telephone | 8,033 | 21,500 | 37% |
| 6062 · Water | 2,254 | 3,850 | 59% |
| 6063 · Sewer | 1,914 | 1,540 | 124% |
| Total 6059 · UTILITIES | 20,533 | 50,640 | 41% |
| 6069 · OFFICE EXPENSES | | | |
| 6070 · Publications & Dues | 2,108 | 2,400 | 88% |
| 6072 · Computer Software/Support | 7,298 | 12,000 | 61% |
| 6075 · Web Page Design and Maint. | 1,846 | 3,100 | 60% |
| 6080 · Office Supplies | 650 | 4,500 | 14% |
| 6081 · Postage | 319 | 600 | 53% |
| Total 6069 · OFFICE EXPENSES | 12,221 | 22,600 | 54% |
| 6089 · OTHER SERVICES & SUPPLIES | | | |
| 6090 · General Department Supplies | 7,441 | 16,000 | 47% |
| 6091 · Emergency Response Supplies | 2,440 | 4,000 | 61% |
| 6092 · Paramedic Response Supplies | 5,201 | 12,000 | 43% |

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| 6093 · Physicals | 410 | 4,500 | 9% |
| 6094 · New Hire | 0 | 3,350 | 0% |
| 6100 · Emergency Medical Supplies | 2,965 | 7,500 | 40% |
| 6111 · Fire Prevention | 1,804 | 4,500 | 40% |
| 6112 · Training & Education | 2,465 | 35,500 | 7% |
| 6119 · Breathing Apparatus | 512 | 5,700 | 9% |
| 6121 · Breathing Apparatus-Contract | 0 | 6,900 | 0% |
| 6130 · Protective Clothing | 3,175 | 6,500 | 49% |
| 6150 · Tools/Equipment | 907 | 6,500 | 14% |
| 6180 · Community Education & Prep. | 2,334 | 10,000 | 23% |
| Total 6089 · OTHER SERVICES & SUPPLIES | 29,654 | 122,950 | 24% |
| 6200 · CONTINGENCY | | | |
| 6201 · Budget Contingency | 6,250 | 30,000 | 21% |
| 6210 · Retired S/L Comp Contingency | 0 | 44,000 | 0% |
| Total 6200 · CONTINGENCY | 6,250 | 74,000 | 8% |
| 7000 · CAPITAL OUTLAY | | | |
| 7012 · Appliances | 1,111 | 2,000 | 56% |
| 7013 · Furnishings | 0 | 2,500 | 0% |
| 7014 · Office Equipment | 3,059 | 8,000 | 38% |
| 7030 · Apparatus and Equipment | 0 | 15,000 | 0% |
| 7040 · Hydrants | 0 | 13,600 | 0% |
| 7050 · Communications Equipment | 356 | 6,400 | 6% |
| 7055 · Exercise Equipment | 0 | 1,500 | 0% |
| 7060 · Turnouts | 0 | 14,241 | 0% |
| Total 7000 · CAPITAL OUTLAY | 4,526 | 63,241 | 7% |
| 8000 · DEBT SERVICE | | | |
| 8010 · Principal Payments | 78,166 | 81,433 | 96% |
| 8011 · Prinicipal-Prior Auth. Pen. Bond | 160,197 | 488,597 | 33% |
| 8020 · Interest Expense | 10,217 | 4,647 | 220% |
| 8021 · Interest-Prior Auth. Pen. Bond | 21,816 | 59,596 | 37% |
| 8030 · Fees | 0 | 1,200 | 0% |
| Total 8000 · DEBT SERVICE | 270,396 | 635,473 | 43% |
| Total Expense | 3,944,482 | 8,347,189 | 47% |