

**ROSS VALLEY FIRE DEPARTMENT
STAFF REPORT**

For the meeting of: May 14, 2014

To: Board of Directors
From: Mark Mills, Fire Chief *MM*
Subject: Budget Revision to FY 2013-2014 Operating Budget

RECOMMENDATION:

To approve Resolution 14-02 a resolution of the Ross Valley Fire Department Board of Directors adopting the proposed line item budget revisions to the FY 2013-2014 Operating Budget.

BACKGROUND:

In June, 2013, the Board adopted the proposed FY 2013-2014 Operating Budget for the Ross Valley Fire Department.

DISCUSSION:

At each Board meeting, staff provides a financial report which tracks the monthly revenue and expenditures for the Department. As part of the presentation of the financial report, staff explains the variances between the adopted budget and the actual revenues and expenses. In addition to the monthly financial reports, in February of each year, staff provides a midyear budget review.

During this fiscal year, there have been multiple events that have impacted the Operating Budget, including multiple retirements and long term injuries. Additionally, staff has made reductions throughout the budget where possible. These events and reductions have created variances to multiple line items. Staff is recommending revising the adopted budget to account for these variances.

Following is a summary of the proposed line item changes:

Revenues:

3056 – OES Reimbursement has been adjusted to reflect the actual amount received during the year \$100,916.

3058 – RVPA Reimbursement – Medic Program: This line item has been increased by \$1502.

3095 – Plan Check Fees has been increased to represent expected revenues.

3096 – Re-Sale Inspection Fees has been increased \$5,572 to represent expected revenues.

3101 - Workers Comp Reimbursement has been adjusted to reflect the anticipated \$105,540 received in workers compensation reimbursement for temporary disability payments.

3115 – MLFT Training Reimbursement: amount has been increased \$600 to represent expected revenues

Expenses:

5010 – Regular Salaries, 5020 – Retirement, and 5011 – Holiday have been reduced from original budget estimates as a result of retirements by \$148,926.

5012 – SL/ Buyback has been decreased by \$2,500.

5013 – Retired S/L Compensation funds have been transferred from 6210 – Retired S/L Comp Contingency to complete the payouts from the retirements.

5050 OT – Regular/ Standby overtime has been increased by \$205,000 to account for the overtime associated with the retirements and several long term absences during the fiscal year.

5053 – Shift Differential has been increased by \$5000 .

5054 – Reimbursed Overtime has been reduced by \$8,000. This line item covers overtime costs associated with Paramedic continuing education.

5060 – Volunteer Responses – has been increased by \$750 to cover the anticipated response by our volunteers.

5063 – Drills has decreased by \$1,000.

5064 – Volunteer Length of Service has been reduced by \$2,100.

6007 – Liability Insurance has been reduced by \$2,255.

6047 – Attorney/Legal Fees has been increased by \$1,000.

6048 – Hazardous Material Contract has been increased by \$700.

6063 – Sewer has been increased by \$374

6119 – Breathing Apparatus – Supplies has been reduced by \$3,700.

6121 - Breathing Apparatus Contract has been reduced by \$5900.

6150 – Tools and Equipment has been reduced by \$5000.

6210 – Retired S/L Comp Contingency. \$19,534 has been moved to 5013 – Retired S/L Compensation and \$24,466 has been placed into Compensated Absences Fund.

Conclusion: Staff is recommending the approval of Resolution 14- adopting the proposed line item budget revisions to the FY 2013-2014 Operating Budget in order to bring the approved budget inline with expected revenues and expenses.

FISCAL IMPACT:

The proposed line item revisions include \$216,136 in additional revenues, and a \$52,977 increase in expenses, a reduction in capital outlay of \$16,341 with a net fund balance increase of \$179,500.

Attachment: Resolution 14- 02, Resolution of the Ross Valley Fire Department Board of Directors adopting the proposed line item budget revision to the FY 2013-2014 Operating Budget.

2013/2014 budget document with proposed line item adjustments

**Ross Valley Fire Department
FY 2013-2014 Operating Budget
Revised Budget Line Items**

Account	FY 13/14 Adopted	FY 13/14 May Revised	Change
<u>Revenue:</u>			
3056 – OES Reimbursement		100,916	100,916
3058 – RVPA Reimbursement - Medic Program	175,713	177,215	1,502
3095 – Plan Checking Fees	75,000	80,572	5,572
3096 – Re-Sale Inspection Fees	10,000	12,006	2,006
3101 – Workers Comp Reimbursement	0	105,540	105,540
3115 – MLFT Training Reimbursement	5,000	5,600	600
SUBTOTAL			\$216,136
<u>Expenses:</u>			
5010 – Regular Salaries	3,128,450	3,020,316	108,134
5011 – Holiday	141,974	139,048	2,926
5012 – S/L Buyback	16,000	13,500	2,500
5013 – Retired S/L Compensation	230,650	250,184	(19,534)
5020 – Retirement	1,027,126	989,260	37,866
5050 – Regular/Standby Overtime	375,000	580,000	(205,000)
5053 – Shift Differential	30,000	35,000	(5,000)
5054 – Reimbursed Overtime	16,000	8,000	8,000
5060 – Volunteer Responses	3,500	4,250	(750)
5063 – Drills	4,000	3000	1,000
5064 – Volunteer Length of Service	5,600	3,500	2,100
6007 – Liability Insurance	24,500	22,245	2,255
6047 – Attorney/Legal Fees	3,000	4,000	(1,000)
6048 – Hazardous Materials Contract	7,202	7,902	(700)
6063 – Sewer	1,540	1,914	(374)
6119 – Breathing Apparatus – Supplies	5,700	2,000	3,700
6121 – Breathing Apparatus – Contract	6,900	1,000	5,900
6150 – Tools/Equipment	6,500	1,500	5,000
SUBTOTAL			(\$52,977)
<u>Contingency:</u>			
6210 – Retired S/L Comp Contingency	44,000	19,534	24,466 (to Fund)
<u>Capital Outlay:</u>			
7012 – Furnishings	2,000	5,500	(3,500)
7014 – Office Equipment	8,000	5,000	3,000
7030 – Apparatus and Equipment	15,000	8,000	7,000
7050 – Communications Equipment	6,400	4,000	2,400
7060 – Turnout Gear	14,241	6,800	7,441
SUBTOTAL			\$16,341
NET			\$179,500

ROSS VALLEY FIRE DEPARTMENT

RESOLUTION 14-02

**A RESOLUTION OF THE ROSS VALLEY FIRE DEPARTMENT BOARD OF
DIRECTORS ADOPTING THE PROPOSED LINE ITEM BUDGET REVISIONS
TO THE FY 2013-2014 OPERATING BUDGET
FOR THE ROSS VALLEY FIRE DEPARTMENT**

WHEREAS, the Ross Valley Fire Department Board of Directors adopted the proposed FY 2013-2014 Operating Budget on June 13, 2013, at a regular meeting of the Ross Valley Fire Department Board of Directors to plan for anticipated revenues and expenses for the fiscal period; and

WHEREAS, the Ross Valley Fire Department Board, on the recommendation of staff, approves the FY 2013-2014 Operating Budget line item revisions.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Ross Valley Fire Department hereby adopt the proposed FY 2013-2014 Operating Budget line item revisions as listed in Attachment A.

I hereby certify that the foregoing resolution was passed and adopted by the Ross Valley Fire Department Board of Directors on the 14th day of May, 2014 by the following vote, to wit:

Ayes:

Noes:

Absent:

Abstain:

Carla Small, President

JoAnne Lewis, Administrative Assistant