## ROSS VALLEY FIRE DEPARTMENT STAFF REPORT

For the meeting of: June 10, 2015

To:

**Board of Directors** 

From:

Mark E. Mills, Fire Chief

Subject:

Fiscal Year 2015/2016 Budget

#### **RECOMMENDATION:**

That the Board approves Resolution 15-0X a resolution adopting the budget for the Ross Valley Fire Department for the fiscal year commencing July 1, 2015.

#### **DISCUSSION/ANALYSIS:**

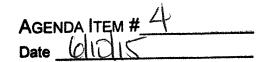
The JPA requires, no later than June 1st of each year that the Executive Officer and the Fire Chief recommend to the Board a budget for the ensuing fiscal year. No later than June 15<sup>th</sup> of each year, the Board shall adopt a budget for the ensuing year.

As part of this year's budget document, we have included a summary page. This summary page includes income, expenses, and reserves; as well as beginning and ending fund balances.

The FY 2015/16 budget was prepared by staff using revenue and expense projections for the next fiscal year. The total proposed operating budget for FY 2015/16 is \$8,788,476. The operating budget is funded by member contributions of \$2,023,091 from Fairfax, \$1,692,761 from Ross, \$3,520,078 from San Anselmo, and \$1,111,393 from Sleepy Hollow. There are outside revenues of \$575,041 anticipated. There are no Prior Authority Reserves left to offset the costs.

**Revenues:** The budget document separates revenues into two main categories, Member Contribution and Outside Revenues

**Member Contributions:** In previous years, the member contributions consisted of a general contribution and a debt service contribution. With the expansion of the JPA in July 2012, the Member contributions were separated into several additional line items to account for previous liabilities of the Prior Authority (Ross Valley Fire JPA prior to July 1, 2012). The budget document includes a detailed breakdown of the cost by agency, which includes contribution categories and amounts.



**Outside Revenues:** Outside Revenues are all revenues, which are not provided by the member agencies. Total outside revenues are up 14%, from FY 2014/15 numbers. The revenue from the Ross Valley Paramedic Authority, the Marin County contract and the majority of the increase resulted from the newly adopted fee schedule.

**Expenses:** FY 2015/16 projected expenses are \$8,788,476 vs. \$8,369,062 in FY 2014/15. The budget has been prepared with a \$419,414 (5%) increase overall.

Regular salary and benefit costs are up 6.8% (\$353,660) because of the 2013 Memorandum of Understanding (MOU), the employees are now paying their entire portion (9%) of the retirement benefits. Minimum staffing costs will continue to be an issue for the department. Minimum staffing funding has been increased 20% (\$88,000), to match the 3-year average costs. Due to new Fair Labor Standards Act (FLSA) calculations being implemented, FLSA overtime increased by \$12,429 (15%).

Employee retirement costs have increased by \$110,042 (12%).

Retiree health insurance costs have increased by 4.5% (\$21,698).

The CalPERS Safety Plan employer contribution rate was modified by CalPERS to reflect a higher mortality rate for employees. Additionally, a new amortization was implemented over a fixed 30-year period. This created a new Unfunded Liability for the department in the amount of \$323,997 which only applies to the prior authority members. Staff is researching additional funding possibilities to reduce future interest costs.

Expenditures for Contract Services have been increased by \$6,685 due to dispatching increases. Office expenses have increased by \$3,000 to cover additional web services for storm related incidents and web page updates.

#### FISCAL IMPACT:

The total proposed operating budget for FY 2015/16 is \$8,788,476. The operating budget is funded by member contributions of \$2,023,091 from Fairfax, \$1,692,761 from Ross, \$3,520,078 from San Anselmo, and \$1,111,393 from Sleepy Hollow. There are outside revenues of \$575,041.

Member contributions for Fairfax, San Anselmo, and Sleepy Hollow are up 6.74% over FY 2014/15 numbers. The Ross contribution is up by 1.30%. The increases result from no funds being available from the Prior Authority Reserves, employee raises from the previous MOU, and the new CalPERS Unfunded Liability payment.

Attachment: FY 2015/16 Proposed Budget

## ROSS VALLEY FIRE DEPARTMENT

## FY 2015-16 Budget - Proposed

## Fire Service Cost by Agency

	San Anselmo	Fairfax	Sleepy Hollow	Ross	Total
Contribution	2,883,411	1,657,215	910,401	1,661,482	7,112,510
Side Fund	309,054	177,604	97,565		584,222
Retirement Unfunded Liability	171,394	98,495	54,107		323,997
Apparatus Replacement Fund	54,283	31,199	17,139	31,279	133,900
OPEB Prior Liability	81,717	46,960	25,797		154,475
MERA Bond	20,218	11,619	6,383		38,219
Sub Total	3,520,078	2,023,091	1,111,393	1,692,761	8,347,323
Total	3,520,078	2,023,091	1,111,393	1,692,761	8,347,323
14/15 Contribution	3,282,900	1,886,791	1,036,517	1,670,769	
Change	\$ 237,178	\$ 136,300	\$ 74,876	\$ 21,992	
	6.74%	6.74%	6.74%	1.30%	ı

FY 2015-16 Proposed Budget		2014-15	2014-15		2015-16
		Adopted	Revised	Estimated	Proposed
		Budget	Budget	Actual	Budget
Outside Revenues:					
3045 - County of Marin		135,404	131,135	135,404	141,863
3056 - OES Reimbursement Out of County			163,166	163,166	Control of Section (Control of Section (Contro
3058 - RVPA Reimb Medic Program		183,435	177,215	183,435	199,091
3064 - RVPA Rental		26,776	26,123	26,776	27,446
3070 - LAIF Interest		1,800	1,800	1,800	1,800
3078 - Surplus Equipment					
3093 - RVPA EMS Trng/Supply Reimb.		47,341	47,341	47,341	47,341
3095 - Plan Checking Fees		80,000	80,000	110,000	130,000
3096 - Re-sale Inspection Fees		10,000	12,006	18,000	20,000
3100 - Miscellaneous Income		2,500	2,500	2,500	2,500
3101 - Workers Comp Reimbursement			105,540	105,540	
3115 - MLFT Training Reimbursement		5,000	5,000	2,500	5,000
3125 - Grants/Donations		and the second s	222,032	222,032	-
	Total	492,256	973,858	1,018,494	575,041
	Total Income	8,499,328	8,980,930	8,895,469	8,922,376
EXPENSES:					
Salaries:			agas (server replicage) (transformat) (transformat) (transformat) (transformat) (transformat) (transformat) (tr		
5010 - Regular Salaries		3,286,675	3,186,675	3,186,675	3,492,397
5011 - Holiday		150,538	150,538	150,538	157,391
5012 - S/L Buyback		16,000	16,000	16,000	16,000
5013 - Retired S/L Compensation					
5016 - Temporary Hire		20,000	20,000	10,000	20,000
	Total	3,473,213	3,373,213	3,363,213	3,685,788
Benefits:	1				
5020 - Retirement		877,641	877,641	877,641	987,683
5021 - Cafeteria Health Plan		729,943	729,943	729,943	753,949
5022 - Housing Allowance		40,500	40,500	40,500	40,800
5023 - Medicare/FICA		59,835	59,835	59,835	64,574
5024 - PERS Admin. Fee		2,500	2,500	2,500	2,500
5025 - Retiree Health Savings Match		8,950	8,950	8,950	10,948
	Total	1,719,369	1,719,369	1,719,369	1,860,454

FY 2015-16 Proposed Budget		2014-15	2014-15		2015-16
		Adopted	Revised	Estimated	Proposed
		Budget	Budget	Actual	Budget
Reimbursable Costs:	- manusara mon di proposicio del como del como con control de como en el colo en el colo del consection del del del del colo en el colo del del colo en el colo del del colo en el colo del colo en el colo del del colo en el colo en			annica malanggania ya cinad i sabiha dada dada di Alio Pila a Antico da Pila Antico da Pila a Antico da Pila a	
5040 - Uniform		23,340	23,340	23,264	24,480
5041 - Education		76,675	76,675	76,675	76,650
5043 - Board Member Stipend		8,000	8,000	8,000	8,000
	Total	108,015	108,015	107,939	109,130
Overtime:					
5050 - OT - Minimum Staffing		450,000	550,000	616,000	538,000
5051 - FLSA		79,660	79,660	81,917	92,089
5052 - Hourly Overtime		53,000	53,000	68,900	53,000
5053 - Shift Differential		30,000	30,000	33,000	30,000
5053 - Shift Differential 5054 - OT - Paramedic Training Overtime		16,000	16,000	8,000	16,000
		10,000	117,859	117,859	10,000
5055 - OT - OES Response		35,000	35,000	35,000	35,000
5056 - OT - Training	Tatal		881,519	960,676	764,089
	Total	663,660	001,313	360,676	704,003
<u>Volunteers:</u>					
5060 - Response/Standby		3,500	3,500	3,500	3,500
5061 - CSFA Dues/Insurance		3,500	3,500	3,500	3,500
5062 - Supplies		1,200	1,200	1,200	1,200
5063 - Drills		4,000	4,000	4,000	4,000
5064 - Vol. Length of Service		5,600	5,600	5,600	5,600
5065 - Explorer Post	449	4,400	4,400	4,400	4,400
5066 - Volunteer Recruit Academy Expenses		4,500	4,500	4,500	4,500
		26,700	26,700	26,700	26,700
Retirees':					
5070 - Health Insurance		463,378	463,378	463,378	485,076
The state of the s	Total	463,378	463,378	463,378	485,076
Insurance: 6005 - Workers Comp Claims		300	300		300
		420,000	420,000	432.794	420,000
6006 - Worker's Comp Insurance 6007 - Liability Insurance	are a secure quadra (primaria) e na internacionare and are manifed that distribute the destination in the 2014 in 1947	24,500	24,500	20,886	24,500
6007 - Liability Insulance	Total	444,800	444,800	453,680	444,800
<u>Vehicle Maintenance:</u>					
6010 - Fuel		40,000	40,000	35,800	40,000
6011 - Parts		3,200	3,200	3,200	3,200
6012 - Repairs		90,000	90,000	90,000	90,000
	Total	133,200	133,200	129,000	133,200
Maintenance:					
6020 - Equipment		4,275	4,275	4,275	4,275
6026 - Building and Landscaping		6,000	6,000	7,500	6,000
6028 - General Maintenance Supplies		2,600	2,600	2,600	2,600
6029 - Hydrant Maintenance	y gygoran gafair a mananahan an no amana ca no can an menerina meneral an menerina menerina de necessir de l'	5,000	5,000	5,000	5,000
94040 - Burn Trailer Maintenance		4,000	4,000	4,000	4,000
	Total	21,875	21,875	23,375	21,875

FY 2015-16 Proposed Budget	The same of the first state of the same of	2014-15	2014-15		2015-16
		Adopted	Revised	Estimated	Proposed
	processor processor successor succes	Budget	Budget	Actual	Budget
Contract Services:	Company of the substitute of t			an garage and planets a surface of the first of the first about the first of the fi	
6040 - Dispatch		135,194	135,194	135,194	139,643
6041 - Radio Repair		4,000	4,000	4,000	4,000
6042 - Hazardous Material Removal		1,000	1,000	1,000	1,000
6043 - Audit and Bookkeeping services		23,500	23,500	23,500	23,500
6044 - Payroll Service Fees		4,000	4,000	4,000	4,000
6045 - Other Contract Services		24,949	24,949	24,949	24,949
6046 - Executive Officer	o nacronus en frances em a manusco no hacerdor librar e ribertor entire di milita	3,600	3,600	3,600	3,600
6047 - Attorney/Legal Fees		3,000	15,500	15,500	3,000
6048 - Hazardous Material Contract		8,000	8,000	7,202	8,000
6049 - MERA Bond Payment -Prior Authority		38,219	38,219	38,219	38,231
6050 - MERA Operating Expense		36,654	36,654	35,237	38,878
	Total	282,116	294,616	292,401	288,801
	gaggi penganti paggana yangganas asa kasa antawas an asa masa antawas.				
<u>Utilities:</u> 6060 - Gas & Electric		23,750	23,750	23,750	23,750
		21,500	23,730	21,500	21,500
6061 - Telephone 6062 - Water		3,850	3,850	3,850	3,850
6063 - Sewer		2,000	2,000	1,540	2,500
Judo - Jewei	Total	51,100	51,100	50,640	51,600
Office Expenses:		4 000	4.000	2 400	4 000
6070 - Publications & Dues		4,000	4,000	2,400	4,000
6072 - Computer Software/Support		12,000	12,000	12,000	12,000 6,100
6075 - Web Page Design and Maint. 6080 - Office Supplies		3,100 4,500	3,100 4,500	3,100 4,500	4,500
6081 - Postage		1,000	1,000	600	1,000
OUO I - F USIAGE	Total	24,600	24,600	22,600	27,600
Other Services & Supplies:					
6090 - General Department Supplies		20,000	20,000	16,000	20,000
6091 - Emergency Response Supplies		4,000	4,000	4,000	4,000
6092 - Paramedic Response Supplies		12,000	12,000	12,000	12,000
6093 - Physicals	and a second	18,000	18,000	14,000	18,000
6094 - New Hire	ange and, may ang ang gaptaine and a situation and a situation of the situ	3,500	3,500	1,000	3,500
6100 - Emergency Medical Supply		7,500	7,500	7,500	7,500
6111 - Fire Prevention		4,500	4,500	4,500	4,500 35,500
6112 - Training and Education		35,500	35,500 5,700	35,500	5,700
6119 - Breathing Apparatus - Supplies		5,700	5,700 6,900	5,700 6,900	6,900
6121 - Breathing App Maint Contract		6,900 8,000	6,900 8,000	6,500	8,000
6130 - Protective Clothing		and the same of	and the second s	6,500	6,500
6150 - Tools/Equipment 6180 - Community Education & Preparedness		6,500 10,000	6,500 10,000	10,000	10,000
6180 - Community Education & Prepareuriess	Total	142,100	142,100	130,100	142,100
Contingency: 6201 - Budget Contingency		30,000	17,500	17,500	30,000
6210 - Budget Contingency 6210 - Retired S/L Comp Contingency		50,000	50,000	17,000	50,000
02 to - Nettled 3/L Comp Contingency	\$2000000000000000000000000000000000000	80,000	67,500	17,500	80,000

2014-15 Adopted		2014-15	Estimated	2015-16 Proposed
		Revised		
		Budget	Actual	Budget
	2,000	2,000	3,491	2,000
		2,500	2,000	2,500
		12,000	5,000	12,000
		235,035	238,035	15,000
	13,600	13,600	13,600	13,600
	10,000	10,000	10,000	10,000
	12,500	12,500	18,315	12,500
		117,213	117,213	-
		24,424	24,424	-
	14,241	14,241	14,241	14,241
	81,841	443,513	446,319	81,841
		nun, municipalitation organization of the desired to the second of the s		
	84,837	84,837	81,433	
			3,546	
	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		521,616	539,926
		a anno anticono anticono de la companio de la comp	Complete Commencer and the Com	44,296
		·		1,200
	653,095	653,094	652,090	585,422
Total Expenses				
	,369,062	8,848,592	8,858,980	8,788,476
	Total Expenses	Adopted Budget  2,000 2,500 12,000 15,000 15,000 13,600 10,000 12,500  14,241 81,841  84,837 1,146 521,616 44,296 1,200 653,095	Adopted Budget  2,000 2,000 2,500 2,500 12,000 12,000 15,000 235,035 13,600 13,600 10,000 10,000 12,500 12,500 117,213 24,424 14,241 14,241 81,841 443,513  84,837 84,837 1,146 1,146 521,616 521,616 44,296 44,295 1,200 1,200 653,095 653,094	Adopted   Budget   Budget   Actual

	LLEY FIRE DEPARTMENT				
<u>FY 2015-16</u>	Proposed Budget	2014-15	2014-15		2015-16
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PP OF THE STREET, STRE		Budget	Budget	Actual	Budget
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Expenses	Salaries:	3,473,213		3,363,213	3,685,788
	Benefits:	1,719,369		1,719,369	1,860,454
	Reimbursable Costs:	108,015		107,939	109,130
	Minimum Staffing:	663,660	hayaya dhawayaha dhirka iyi 100 ka adamiy 100 ki 100 ayah adad 1000 a 100 ki 100 ki 100 ki 100 ki 100 ki 100 k	960,676	764,089
	Volunteers:	26,700		26,700	26,700
	Retirees':	463,378		463,378	485,076
in british halis he a sen a areas articulared distribute and a sen	Insurance:	444,800		453,680	444,800
	Vehicle Maintenance:	133,200		129,000	133,200
	Maintenance:	21,875		23,375	21,875
	Contract Services:	282,116		292,401	288,80
	Utilities:	51,100		50,640	51,600
	Office Expenses:	24,600		22,600	27,600
announcement from a decision of the delication and the effective field of the Color of	Other Services & Supplies:	142,100	Additional Confession and Confession Expension Confession Confessi	130,100	142,100
	Contingency:	80,000		17,500	80,000
antanina, maangan aan mini daaan aan a too ah ah aa aan a saa	Capital Outlay:	81,841	erate same ametidate esti della estimate il alconomica della constitución del constitución del constitución de	446,319	81,84
	Debt Service	653,095	internance i que quanti se minoja (planti) que que projecto que ma que	652,090	585,422
kankang dan kankangan kananganggan pilantasan a PPP ta PP ta P PP ta PP	Total Expenses	8,369,062		8,858,980	8,788,470
gapping principle study in the State S	Personnel related costs	\$ 5,805,048	and have been made after design and the about 1997 the and 1994 and 1994 about 1994 abou	\$ 7,094,955	\$ 7,376,037
	Non-Personnel related costs	\$ 675,990		\$ 1,746,525	\$ 1,332,439
	Contingency	10,000	ana managa kasatan ta kasa sa kasa manafar na katalah pilangka katalah sa katalah sa katalah sa sa katalah sa Managa sa katalah sa katalah sa katalah sa katalah katalah katalah sa katalah sa katalah sa katalah sa katalah	17,500	80,000

### **ROSS VALLEY FIRE DEPARTMENT**

## **RESOLUTION 15-06**

# A RESOLUTION OF THE ROSS VALLEY FIRE DEPARTMENT BOARD OF DIRECTORS ADOPTING THE BUDGET FOR THE ROSS VALLEY FIRE DEPARTMENT FOR THE FISCAL YEAR COMMENCING JULY 1, 2015

BE IT RESOLVED that the budget of the Ross Valley Fire Department for the fiscal year commencing July 1, 2015, is hereby adopted and consisting of the following appropriations:

Expenses:		
Salaries and Benefits	\$6,931,237	
Services and Supplies	\$1,109,976	
Capital Outlay	\$81,841	
Contingency	\$80,000	
Debt Service	\$585,422	
Total:	\$8,788,476	
Income:		
Town of San Anselmo	\$3,514,461	
Town of Fairfax	\$2,019,863	
Sleepy Hollow FPD	\$1,109,620	
Town of Ross	\$1,689,525	
Outside Sources	\$575,041	
Total:	\$8,922,376	
I hereby certify that the foregoing resolution Department Board of Directors on the 8	ution was passe 8 <sup>th</sup> day of June, 1	ed and adopted by the Ross Valley Fire 2015 by the following vote, to wit:
Ayes:		
Noes:		
Absent:		John Reed, President
Abstain:		
		JoAnne Lewis, Administrative Assistant