

**ROSS VALLEY FIRE DEPARTMENT
STAFF REPORT**

For the meeting of May 8, 2019

To: Board of Directors

From: Jason Webber, Fire Chief
Kevin Yeager, Deputy Director Fire
Helen Yu Scott, Finance Director

Subject: Fiscal Year 2019-2020 Draft Budget

RECOMMENDATION:

That the Board review and consider the proposed Fiscal Year 2019-2020 budget and provide recommendations to staff. Recommended changes by the Board will be incorporated into the budget that will be submitted for approval at the June meeting.

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 15th 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 for the General Fund and all other funds. These summary pages include revenues, expenditures, as well as beginning and ending fund balances.

The FY 2019-2020 budget was prepared by staff using revenue and expense projections for the next fiscal year. The total proposed operating budget for FY 2019-2020 is \$11,157,454 which includes \$10,845,454 for the General Fund and a fund transfer of \$312,000 for the Vehicle/SCBA Fund. The Operating Budget is funded by member contributions of \$2,431,154 from Fairfax, \$2,125,214 from Ross, \$4,229,157 from San Anselmo, and \$1,335,565 from Sleepy Hollow. Outside revenues are estimated at \$1,036,364.

Vehicle/SCBA Fund: In addition to the \$312,000 transfer from the operating budget, there is a \$572,712 transfer from the Apparatus Replacement reserves to fund the Purchase of a Type 3 Fire Engine, utility/command/staff vehicles according to the vehicle replacement schedule that were approved by the Board in FY2017-2018, and \$154,712 to make the first installment payment to Sleepy Hollow for the Type 1 Fire Engine acquisition financing.

Total General Fund expenses have increased by \$551,201 from the Adopted 2018-2019 budget. Multiple items have contributed to the increase, including:

- A transfer of \$312,000 to the Vehicle Fund, which is a \$12,000 increase from FY2018/19
- Increase \$103,800 for regular salaries and benefits due to an anticipated negotiation pay increase
- CalPERS unfunded liability payment increased by \$166,613. Additionally, Employer Contribution Rates for both Classic and PEPRAs employees have increases
- Increase \$18,513 for health insurance premium for six months
- Add the Disaster Coordinator position, which will be funded through reimbursement from neighbor jurisdictions
- During the budget development, in consideration of the increasing expenses, staff and management have made considerable effort to limit cost increases.

FISCAL IMPACT:

The total proposed operating budget for FY 2019-2020 is \$11,157,454, which includes \$10,845,454 for the General Fund and a fund transfer of \$312,000 for the Vehicle/SCBA Fund. The Operating Budget is funded by member contributions of \$2,431,154 from Fairfax, \$2,125,214 from Ross, \$4,229,157 from San Anselmo, and \$1,335,565 from Sleepy Hollow. Outside revenues are estimated at \$1,036,364. Member contributions increases include: \$160,530 for San Anselmo, \$92,291 for Fairfax, \$50,701 for Sleepy Hollow and \$105,317 for Ross.

The estimated total beginning fund balance for FY 2019/20 is \$1,820,575 of which \$669,899 is Apparatus Replacement, \$878,965 is Unassigned, \$122,515 is Compensated Absences, \$29,196 is Technology, and \$120,000 Breathing Apparatus.

Estimated ending fund balance is \$1,247,863 of which \$97,187 is Apparatus Replacement, \$878,965 is Unassigned, \$122,515 is Compensated Absences, \$29,196 is Technology, and \$120,000 Breathing Apparatus.

Attachment: FY 2019-2020 Proposed Budget

Ross Valley Fire Department - 2019-2020 Proposed Budget Summary

	2018-2019		2019-2020		Change
	Adpoted Budget	Revised Budget	Estimated Actual	Proposed Budget	
Fund: 01 - GENERAL FUND					
Beginning Fund Balance	754,364	931,222	931,222	1,030,676	
Revenue					
00 - UNDESIGNATED	10,596,007	11,017,968	11,040,982	11,157,454	561,447
Expense					
00 - UNDESIGNATED	9,071,204	9,409,163	9,407,504	9,663,255	592,051
05 - ADMINISTRATION	634,606	634,606	634,300	571,350	(63,256)
10 - OPERATIONS	495,050	495,050	494,281	509,149	14,099
14 - FACILITIES	230,293	230,293	230,293	230,000	(293)
15 - COMMUNITY RISK REDUCTION	13,000	13,000	13,050	13,400	400
25 - FLEET	162,100	162,100	162,100	170,300	8,200
Total Expense	10,606,253	10,944,212	10,941,528	11,157,454	551,201
Ending Fund Balance	744,118	1,004,978	1,030,676	1,030,676	
Fund: 15 - APPARATUS FUND/SCBA					
Beginning Fund Balance	1,139,434	1,148,434	1,148,434	789,899	
Revenue					
00 - UNDESIGNATED	300,000	1,058,535	1,058,535	312,000	12,000
Expense					
00 - UNDESIGNATED	435,000	1,992,069	1,417,070	884,712	449,712
Ending Fund Balance	1,004,434	214,900	789,899	217,187	
Beginning Fund Balance - All Funds	1,893,798	2,079,656	2,079,656	1,820,575	
Total Revenue - All Funds	10,896,007	12,076,503	12,099,517	11,469,454	573,447
Total Expense - All Funds	11,041,253	12,936,281	12,358,598	12,042,166	1,000,913
Surplus/(Deficit)	(145,246)	(859,778)	(259,081)	(572,712)	
Ending Fund Balance - All Funds	1,748,552	1,219,878	1,820,575	1,247,863	
Fund Balances	2018-2019	2018-2019	2018-2019	2019-2020	
Compensated Absences	94,020	122,515	122,515	122,515	
Technology	27,478	29,196	29,196	29,196	
Apparatus Replacement	884,434	94,900	669,899	97,187	
Breathing Apparatus	120,000	120,000	120,000	120,000	
Unassigned	622,620	853,267	878,965	878,965	
Total	1,748,552	1,219,878	1,820,575	1,247,863	

ROSS VALLEY FIRE DEPARTMENT
2019-2020

Fire Service Cost by Agency

	San Anselmo	Fairfax	Sleepy Hollow	Ross	Total
Base Contribution	3,559,251	2,046,152	1,124,067	2,052,299	8,781,769
Retirement Unfunded Liability	429,616	246,887	135,626		812,129
Vehicle Replacement Fund	126,454	72,696	39,936	72,914	312,000
OPEB Prior Liability	93,630	53,806	29,558		176,994
MERA Bond	20,207	11,612	6,379		38,198
Sub Total	4,229,157	2,431,154	1,335,565	2,125,214	10,121,090
Total	4,229,157	2,431,154	1,335,565	2,125,214	10,121,090
18/19 contribution	4,068,627	2,338,863	1,284,864	2,019,897	9,712,251
Change	160,530	92,291	50,701	105,317	408,839
	3.95%	3.95%	3.95%	5.21%	

Ross Valley Fire Department - 2019-2020 Proposed Budget

		2018-2019		2019-2020		
		Adpoted Budget	Revised Budget	Estimated Actual	Proposed Budget	Change
Fund: 01 - GENERAL FUND						
Revenue						
Department: 00 - UNDESIGNATED						
01.00.47501.00	FAIRFAX	1,940,832	1,940,832	1,940,832	2,046,152	105,320
01.00.47502.00	ROSS	1,949,787	1,949,787	1,949,787	2,052,299	102,512
01.00.47503.00	SAN ANSELMO	3,376,047	3,376,047	3,376,047	3,559,251	183,204
01.00.47504.00	SLEEPY HOLLOW	1,066,208	1,066,208	1,066,208	1,124,067	57,859
01.00.47507.00	PRIOR AUTHORITY RETIREE HEALTH	394,757	394,757	394,757	176,994	(217,763)
01.00.47508.00	PRIOR AUTHORITY MERA BOND	38,288	38,288	38,288	38,198	(90)
01.00.47510.00	PRIOR AUTHORITY RETIREMENT	646,332	646,332	646,332	812,129	165,797
01.00.49504.00	RVPA REIMBURSEMENT MEDIC PROGRAM	219,210	219,210	219,210	232,394	13,184
01.00.49501.00	COUNTY OF MARIN	197,500	201,094	201,094	211,685	14,185
01.00.49502.00	OES REIMBURSEMENT OUT OF COUNTY	-	396,096	396,096	-	-
01.00.49506.00	RVPA RENTAL	29,556	29,556	29,556	30,295	739
01.00.49507.00	LAIF INTEREST	7,000	10,000	13,500	7,000	-
01.00.49509.00	RVPA EMS TRAINING/SUPPLY REIMB.	47,290	47,290	47,290	47,290	-
01.00.49510.00	PLAN CHECKING FEES	245,000	245,000	245,000	245,000	-
01.00.49511.00	RE-SALE INSPECTION FEES	44,000	44,000	44,000	44,000	-
01.00.49512.00	MISCELLANEOUS INCOME	2,500	2,500	5,000	2,500	-
01.00.49513.00	WORKERS COMP REIMBURSEMENT	-	19,271	36,285	-	-
01.00.49516.00	GRANT/DONATIONS	10,000	10,000	10,000	-	(10,000)
01.00.49517.00	DISASTER COORDINATOR REIMBURSEMENT	-	-	-	134,500	134,500
01.00.49523.00	APPARATUS REPLACEMENT	300,000	300,000	300,000	312,000	12,000
01.00.49524.00	TECHNOLOGY FEES	21,700	21,700	21,700	21,700	-
01.00.49525.00	TRAINING REIMBURSEMENT	-	-	-	-	-
01.00.49526.18	STATION MAINT REVENUE #18	15,000	15,000	15,000	15,000	-
01.00.49526.19	STATION MAINT REVENUE #19	15,000	15,000	15,000	15,000	-
01.00.49526.20	STATION MAINT REVENUE #20	15,000	15,000	15,000	15,000	-
01.00.49526.21	STATION MAINT REVENUE #21	15,000	15,000	15,000	15,000	-
	Total Revenue	<u>10,596,007</u>	<u>11,017,968</u>	<u>11,040,982</u>	<u>11,157,454</u>	<u>561,447</u>
Expense						
Department: 00 - UNDESIGNATED						
01.00.60000.00	REGULAR SALARIES	3,703,233	3,703,233	3,610,000	4,030,350	327,117
01.00.60010.00	TEMPORARY HIRE	15,000	15,000	15,000	15,450	450
01.00.60020.00	MINIMUM STAFFING	680,000	680,000	885,600	700,400	20,400
01.00.60021.00	HOURLY OVERTIME	83,000	83,000	83,000	85,490	2,490
01.00.60024.00	SHIFT DIFFERENTIAL OT	20,000	20,000	20,000	20,600	600
01.00.60025.00	OT OES RESPONSE	-	337,959	337,959	-	-
01.00.60026.00	OT TRAINING	40,000	40,000	40,000	45,700	5,700
01.00.60027.00	HOLIDAY	181,977	181,977	175,000	189,460	7,483
01.00.60028.00	PARAMEDIC TRAINING OVERTIME	22,000	22,000	22,000	22,000	-
01.00.60029.00	FLSA O/T	105,183	105,183	98,000	109,507	4,324
01.00.60030.00	S/L BUY BACK	4,000	4,000	4,000	4,000	-
01.00.60035.00	RETIRED S/L COMPENSATION	50,000	50,000	-	50,000	-
01.00.60039.00	EXECUTIVE OFFICER	3,600	3,600	3,600	3,600	-
01.00.60040.00	BOARD MEMBER STIPEND	8,000	8,000	8,000	8,000	-
01.00.60100.00	RETIREMENT	1,405,860	1,405,860	1,380,000	1,663,029	257,169
01.00.60200.00	CAFETERIA HEALTH PLAN	709,006	709,006	685,000	759,014	50,008
01.00.60210.00	RETIREE HEALTH SAVINGS MATCH	19,364	19,364	19,364	23,557	4,193
01.00.60215.00	WORKERS' COMPENSATION INSURANCE	551,951	551,951	551,951	568,510	16,559
01.00.60220.00	PAYROLL TAXES	78,101	78,101	78,101	80,170	2,069
01.00.60221.00	HOUSING ALLOWANCE	44,400	44,400	44,400	45,600	1,200
01.00.60223.00	UNIFORM REIMBURSEMENT	24,120	24,120	24,120	25,200	1,080
01.00.60225.00	EDUCATION REIMBURSEMENT	102,546	102,546	102,546	108,744	6,198

Ross Valley Fire Department - 2019-2020 Proposed Budget

		2018-2019		2019-2020		
		Adpoted Budget	Revised Budget	Estimated Actual	Proposed Budget	Change
01.14.61500.20	BUILDING MAINTENANCE STATION 20	15,000	15,000	15,000	15,000	-
01.14.61500.21	BUILDING MAINTENANCE STATION 21	15,000	15,000	15,000	15,000	-
01.14.61702.00	GAS AND ELECTRIC	40,000	40,000	40,000	41,200	1,200
01.14.61703.00	WATER	6,750	6,750	6,750	7,000	250
01.14.61704.00	SEWER	2,563	2,563	2,563	2,600	37
01.14.61705.00	TELEPHONE	38,000	38,000	38,000	40,300	2,300
01.14.62206.00	JANITORIAL MAINTENANCE SUPPLIES	9,780	9,780	9,780	10,000	220
01.14.62501.00	FURNISHINGS	6,000	6,000	6,000	5,000	(1,000)
01.14.63040.00	APPLIANCES	6,000	6,000	6,000	5,000	(1,000)
01.14.63041.00	OFFICE EQUIPMENT	11,000	11,000	11,000	10,000	(1,000)
01.14.63042.00	EXERCISE EQUIPMENT	12,500	12,500	12,500	10,000	(2,500)
01.14.63044.00	TECHNOLOGY PURCHASES	21,700	21,700	21,700	22,400	700
Total Facilities		230,293	230,293	230,293	230,000	(293)
Department: 15 - COMMUNITY RISK REDUCTION						
01.15.60220.00	PAYROLL TAXES	-	-	50	-	-
01.15.61131.00	FIRE PREVENTION	4,500	4,500	4,500	4,600	100
01.15.62220.00	COMMUNITY EDUCATION & PREP.	8,500	8,500	8,500	8,800	300
Total Community Risk Reduction		13,000	13,000	13,050	13,400	400
Department: 25 - FLEET						
01.25.61411.00	BURN TRAILER MAINTENANCE	9,100	9,100	9,100	9,300	200
01.25.61600.00	REPAIRS VEHICLE	107,500	107,500	107,500	105,000	(2,500)
01.25.61601.00	VEHICLE LEASE	-	-	-	9,600	9,600
01.25.62988.00	FUEL	36,000	36,000	36,000	37,000	1,000
01.25.62989.00	PARTS VEHICLE	9,500	9,500	9,500	9,400	(100)
Total Fleet		162,100	162,100	162,100	170,300	8,200
Total Expenses		10,606,253	10,944,212	10,941,528	11,157,454	551,201
Fund: 15 - VEHICLE FUND / SCBA						
Revenue						
Department: 00 - UNDESIGNATED						
15.00.49512.00	PROCEED OF SALES	-	50,000	50,000	-	-
15.00.50000.00	OTHER FINANCING SOURCES	-	708,535	708,535	-	-
15.00.51999.00	TRANSFERS IN	300,000	300,000	300,000	312,000	12,000
Total Revenue		300,000	1,058,535	1,058,535	312,000	12,000
Expense						
Department: 00 - UNDESIGNATED						
	FIRE ENGINE PURCHASE	435,000	1,992,069	1,417,070	730,000	295,000
	FIRE ENGINE LEASE PAYMENT	-	-	-	154,712	154,712
Total Expenses		435,000	1,992,069	1,417,070	884,712	449,712