

TIBURON FIRE PROTECTION DISTRICT

2012-2013 Final Budget



BOARD OF DIRECTORS

Tom O'Neill
Steve Sears
Robert Miller
Margot Plant
David Kirchhoff

FIRE CHIEF

Richard Pearce

June 13, 2012

Resolution 2012-11

**Tiburon Fire Protection District
2012/13 Final Budget
Revenue Estimates**

<u>REVENUE ITEM</u>	<u>2012-13</u>
9001 Prop. Tax Current Secured, Gross	4,442,174
Less 11-12 Tax shift to schools (ERAF)	(542,649)
Prop. Tax Current Secured, Net	3,899,525
9002 Prop. Tax Current Unsecured	84,382
9006 Prop. Tax Prior Unsec.	6,000
9011 Unitary Tax	13,215
9041 Supplemental Assessment	30,213
9043 Supplemental Assessment Redm.	2,963
9046 Excess ERAF	308,009
9201 Interest	18,000
9280 Homeowners Property Tax Relief - State	26,825
9900 General:	
Belvedere Contract	1,196,947
S.M.E.M.P.S. Reimb.	125,000
Miscellaneous Office	1,000
Reimbursements	15,000
Sale of Equipment	-
Verizon Cell Site	19,103
Fees	15,000
	1,372,050
Total Revenue	5,761,183
Transfers from Reserves	235,621
(2010 pumper \$172,482 & Rescue vehicle \$51,039, capital portions; \$12,100 towards scheduled computer/IT replacement)	
Total Revenue & Transfers from Reserves	5,996,804
Budgeted Expenses	5,996,775
Net income, after Transfers from Reserves	29

TIBURON FIRE PROTECTION DISTRICT 2012/13 Final Budget

	11/12 Final (Amended) Budget	11/12 Estimated Actual	12/13 FINAL Budget	\$ Increase (Decrease)
SALARIES				
Base Wages	2,247,031	2,254,224	2,241,181	0%
Salary Contingency	19,382	-	12,329	-36%
Trainee Positions	327,899	292,708	378,952	16%
Extra Hire	125,000	152,530	141,511	13%
Other Salary	414,429	407,138	419,474	1%
PERS Retirement	835,049	837,208	804,325	-4%
PERS Retiree Health Pre-fund	263,000	231,000	221,000	-16%
Workers Compensation Ins.	182,835	174,256	175,176	-4%
Health, Dental, Vision Insurance	545,539	530,723	533,413	-2%
Taxes	42,799	37,044	39,998	-7%
	5,002,963	4,916,831	4,967,360	-1%
MAINTENANCE				
Utilities	39,150	38,698	40,850	4%
Communications	124,657	112,913	119,469	-4%
Professional Services	119,910	98,298	129,860	8%
Fire Prevention	6,900	6,900	7,900	14%
Insurance	26,000	23,956	25,154	-3%
Office Maintenance	31,520	29,877	31,520	0%
Miscellaneous Maintenance	124,800	116,811	128,050	3%
Training	34,500	31,530	45,500	32%
Fuel and Oil	18,000	23,161	22,000	22%
Apparatus Maintenance	49,500	49,500	50,500	2%
Directors Expense	15,079	14,911	15,014	0%
Interest Expense	10,422	10,423	6,778	-35%
Election	300	250	300	0%
Emergency Conting. Maint.	5,000	5,000	5,000	0%
	605,738	562,228	627,894	4%
CAPITAL OUTLAY				
Capital Equipment	213,000	213,000	70,000	-67%
Leasehold Improvements	33,000	33,000	30,000	-9%
Sirens	-	-	40,000	
Headquarters Station	10,000	10,000	10,000	0%
Sta 10 Upgrade	-	-	18,000	
Emergency Contingency/Misc.	3,000	7,490	10,000	233%
Pumper Installment Purchase	160,918	166,600	172,482	7%
2012 Rescue Vehicle	64,000	64,000	51,039	-20%
	483,918	494,090	401,521	-17%
TOTAL BUDGET	6,092,619	5,973,148	5,996,775	-2%

2012-13 Reserve Accounts

Assigned Reserves:

6001 Apparatus Replacement Reserve	1,929,645
These funds are maintained to ensure that all apparatus is replaced per the District's vehicle replacement schedule incorporated in the capital improvement plan.	
6002 Equipment Replacement Reserve	194,142
These funds are maintained to replace capital equipment as necessary to maintain a minimum level of readiness.	
6003 Management Information Systems Replacement	75,704
These funds are maintained to make enhancements and regular replacement of the hardware and software of District's technology hub.	
6004 Fire Facilities & Building Reserve	125,000
These funds are maintained to meet obligations related to fire facilities and buildings. Fund balance is based on original cost and years of useful life plus inflation to obtain 20% of replacement cost.	
6005 Leasehold Improvements	25,000
These funds are maintained for improvements to the Net Depot regional training center, fireboat dock, and AM emergency radio station.	
6101 MERA Radio Reserve	185,083
These funds are maintained to meet obligations related to the District's participation in the Marin County Emergency Radio System (MERA)	
6102 Equipment Maintenance Reserve	55,000
These funds are maintained to repair & maintain fireboat, apparatus and other equipment as necessary to maintain a minimum level of readiness.	
6201 PERS Retirement Reserve	234,094
These funds are maintained to meet obligations related to potential PERS rate increase due to new demographic & earnings assumptions.	
6202 Accrued Compensated Absences	229,746
These funds are maintained to meet obligations related to accrued vacation and sick leave as outlined in the District's Memoranda of Understanding with the Management and Association groups.	

2012-13 Reserve Accounts

6203 PERS Retiree Medical Trust Unfunded Liability 210,000

These funds are maintained to meet obligations related to retiree medical expense as outlined in the District's Memoranda of Understanding with the Management and Association groups. The CERBT Fund permits, but does not mandate annual contributions to the trust.

6204 Military Leave Reserve 105,000

These funds are maintained to meet an estimated one-year obligation related to current military leave differential pay policy as outlined in Board Resolution 2011-11.

6205 Unemployment Reserve 35,100

These funds are maintained to meet obligations related to unemployment insurance.

Unassigned Reserves:

6500 General Operations Reserve 1,360,894

These funds are maintained to be able to respond to changes and variations in cash flow during financial dry periods and to facilitate the continued operations of the District during times of catastrophe, including environmental or man made events. Fund balance is based on at least three months salary and maintenance items.