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# **PRELIMINARY BUDGET**

**2013 / 2014**

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***DRAFT***

**EL DORADO HILLS FIRE DEPARTMENT**

Approved: \_\_\_\_\_

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Dave Roberts  
Fire Chief

## **El Dorado Hills Fire Department**

1050 Wilson Blvd. • El Dorado Hills, California 95762 • Phone (916) 933-6623 • Fax (916) 933-5983

DATE: June 20, 2013  
TO: Board of Directors  
FROM: Dave Roberts, Fire Chief  
SUBJECT: 2013-2014 Preliminary Budget

### **TOPIC**

This report with attachments represents the 2013-2014 Preliminary Budget.

### **SUMMARY**

The attached budget is the recommended Preliminary Budget for fiscal year 2013/2014. As per statutory requirement, the Preliminary Budget must be adopted by June 30, 2013, and the Final Budget must be adopted by September 30, 2013.

### **BACKGROUND**

The proposed Preliminary Budget was developed with the participation and input from the Chief Financial Officer, all Chief Officers, Staff, and the Budget Committee. The funding philosophy for this budget remains consistent with prior years in that a portion of the various Fund Balances is identified to fund a portion of the expenditures. This meets the objectives of maintaining the District on a progressive track and provides for continuing growth and efficiencies.

### **DISCUSSION**

The Budget consists of three budget units: the General Operating Budget, Capital Improvement Program, and the Economic Uncertainty Reserve. For presentation purposes, all three are summarized as follows:

### General Operating Budget

The General Operating Budget (GOB) portion of the budget provides for all ongoing expenditures to maintain the District in its current configuration. Those expenses include personnel costs, supplies and services, governmental fees, and fixed asset procurement. In short, this component provides for all expenditures necessary for the continual operation of the District. Generally, this portion of the budget includes those operating expenditures that are recurring and routine. To maintain a strong fiscal balance, the general operating expenditures are funded from recurring revenues.

### Capital Improvement Program

The Capital Improvement Program (CIP) represents a reinvestment in the infrastructure of the District. Generally, these investments are in fleet and facilities replacement or the necessary improvements to those facilities that exceeds routine maintenance and District infrastructure that is considered a major investment. The budget includes transfers from reserves as listed. The payment for the engine, utility, computers, and Bullard camera, (\$605,900) will be transferred from the Capital Replacement Fund. There was no transfer to the Capital Reserve Fund in the 2012/13 fiscal year and \$250,000 projected revenue overage will be transferred to reserves and possibility be transferred to the Capital Reserve Fund or to fund other assets for the fiscal year 2013/14. Major expenses such as land purchases and construction, however, will be transferred from the reserves on an "as needed" basis by approval of the Board of Directors.

### Economic Uncertainty Reserve

This reserve has been discussed as it relates to this severe economic downturn. This fund has not been set up at this time.

### Revenues

As with last year's budget, revenues are forecasted based on an overall growth, positive or negative, of the County and using an appropriate and conservative methodology of projections. Property tax revenues are projected to increase slightly. Also included in the revenue is JPA Reimbursement in the amount of \$995,000, slightly down from the previous year. The JPA funds the ambulance service in the District. Mutual Aid/OES Reimbursement is also included in the revenue as an estimate at \$250,000.

The District continues to pursue grant funding for various projects and cost items. The District continues to pursue other Grant funding sources and any such additional

funding and expenditures will be shown within the results of our operation as they are awarded and incurred during the year.

### Fund Balance

The Fund Balance remaining from the 2012/2013 fiscal year is estimated to decrease this year as projected. The major contributing factor to the Fund Balance is the monitoring of service and supplies expenditures.

### Reserves

The following are the reserves balances for the fiscal year ending June 30, 2012.

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Reserve, Undesignated	\$13,774,461	\$ 13,846,941
Capital Improvement Reserve	\$ 6,383,196	\$ 6,424,411
Development Fee Fund	\$ 0	\$ 0
Retiree Medical Reserve	\$ 91,827	\$ 91,584
Vacation and Sick Reserve	\$ 1,276,458	\$ 1,182,747
Dental/Vision Reserve	\$ 338,789	\$ 324,974
Total Reserves	<u>\$ 21,864,731</u>	<u>\$ 21,870,657</u>

It is anticipated that the reserve balances will decrease at June 30, 2013 based on the purchase of the new truck. The salaries and operations portion of the budget will continue to be within the normal operating revenues.

### Reserve Undesignated

The Reserve Undesignated is the District's contingency fund and was established to fund unanticipated or emergency needs of the District. (The Board follows a guideline of establishing this reserve at a minimum of at least one equivalent year of operating budget within all of the combined reserve accounts.) The current balance exceeds that guideline.

### Capital Improvement Reserve

The Capital Improvement Reserve is established to fund the District's fleet and facilities replacement or the necessary improvements to those facilities that exceeds routine maintenance and District infrastructure that is considered a major investment. This is the fourth year that there have been no transfers to this fund and staff is recommending that the Board consider transferring the overage from the previous year to this reserve annually.

### Development Fee Fund

This reserve is established solely to fund the capital assets, facilities, and equipment, which are necessary to serve new developments. The District has loaned from the General Reserve Fund to the Development Fee Fund, which is being paid back over time. Any money not spent on new development from this fund will be used to pay back the General Reserve. The District is seeing increasing revenue from Development Fees for the past couple years.

### Retiree Medical Reserve

This reserve has been formally set up through the PERS OPEB Trust. The District contributes about \$700,000 annually, per the actuarial valuation into this trust fund.

### Vacation and Sick Reserve

This reserve was established to fund employees' vacation and sick accruals. This fund fluctuates on an annual basis.

## **BUDGET PROCESS**

In an effort to ensure that all considerations have been given to this decision process and to allow the public to engage in the budget development, it is anticipated the Board of Directors will meet at the regular Board meeting and solicit public input prior to the budget's adoption.

## **FISCAL IMPACT**

Budgeted Annual Revenues (\$13,586,753) exceed Budgeted General Operating Expenditures (\$13,561,900) by \$25,391. (The annual revenue is calculated at a 1% revenue increase from the County. The final revenue expected from the County will be available prior to the Final Budget being adopted in September.) This Preliminary Budget is partially funded by utilizing the Capital Improvement Reserves in the amount of \$605,900 and sale of assets of \$200,000 as listed.

## **RECOMMENDATION**

Staff recommends that the Board of Directors review, discuss, and approve the 2013-2014 Preliminary Budget.

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## **PRELIMINARY BUDGET**

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**EL DORADO HILLS FIRE DEPARTMENT**  
**2013-2014 PRELIMINARY BUDGET**

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601.0	SALARIES & WAGES		\$7,270,046
1.1	Chief/Deputy Chief	\$341,150	
1.2	Division/Battalion Chiefs	247,248	
1.3	Captains/Fire Prev Spec.	1,429,848	
1.4	Engineers	1,155,456	
1.5	Firefighters	1,901,012	
1.6	Chief Finance/Clerical/Ops Spec/Misc.	382,832	
1.7	Volunteer Pay	75,000	
1.8	Directors	14,800	
1.9	Overtime	1,335,000	
	.1 Operational OT	\$985,000	
	.2 OES Coverage	250,000	
	.3 JPA Ambulance	100,000	
1.10	Education Pay	387,700	
602.0	P.E.R.S.		2,105,613
603.0	GROUP INSURANCE		1,885,650
3.1	Life Insurance	5,554	
3.2	Health Insurance	1,117,694	
3.3	CSFA Disability	12,402	
3.4	Health Cost for Retirees	750,000	
604.0	DENTAL VISION		141,760
605.0	UNEMPLOYMENT INSURANCE		15,994
606.0	VACATION & SICK EXPENSE		125,000
607.0	MEDICARE/SOCIAL SECURITY		104,100
613.2	WORKERS COMPENSATION		500,205
	Total Salaries & Benefits		<b>\$ 12,148,368</b>



**EL DORADO HILLS FIRE DEPARTMENT**  
**2013-2014 PRELIMINARY BUDGET**

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610.0	CLOTHING & PERSONAL SUPPLIES		90,800
611.0	COMMUNICATIONS		75,200
11.1	Business Phones	57,200	
11.2	Dispatch Fees	18,000	
612.0	HOUSEKEEPING		21,360
613.0	INSURANCE		51,000
13.1	General Insurance	51,000	
614.0	MAINTENANCE OF EQUIPMENT		250,345
14.1	Tires	14,000	
14.2	Parts and Supplies	10,000	
14.3	Outside Work	100,500	
14.4	Equipment Maintenance	120,845	
14.5	Radio Maintenance	5,000	
615.0	MAINTENANCE OF STRUCTURES AND GROUNDS		43,300
616.0	MEDICAL SUPPLIES		1,000
16.1	Medical Supplies	1,000	
617.0	DUES AND SUBSCRIPTIONS		7,355
618.0	MISCELLANEOUS		15,700
18.1	Miscellaneous	8,700	
18.2	Honor Guard	3,000	
18.3	Explorer Program	1,000	
18.4	Pipes and Drums	3,000	
619.0	OFFICE SUPPLIES		20,350
620.0	PROFESSIONAL SERVICES		394,440
20.1	Audit	10,500	
20.2	Legal	120,000	
20.3	Notices	3,500	
20.4	Other Professional Services	259,440	
20.5	Election Services	1,000	
622.0	RENTS & LEASES - BUILDINGS & IMPROVEMENTS		104,244
623.0	SMALL TOOLS AND SUPPLIES		40,900

**EL DORADO HILLS FIRE DEPARTMENT**  
**2013-2014 PRELIMINARY BUDGET**

624.0	SPECIAL DEPARTMENTAL EXPENSES		88,000
24.1	Training	69,750	
24.2	Fire Prevention	14,250	
24.3	Drivers License Fees	1,000	
24.4	Directors' Training and Travel	3,000	
625.0	TRANSPORTATION AND TRAVEL		108,000
25.1	Fuel and Oil	75,000	
25.2	Travel	15,000	
25.3	Meals and Refreshments	18,000	
626.0	UTILITIES		101,000
26.1	Electric	60,000	
26.2	Gas	27,000	
26.3	Water/Sewer	14,000	
	Total Operations		<b>\$ 1,412,994</b>
	<b>Total Salaries and Operations</b>		<b>\$ 13,561,362</b>
672.0	FIXED ASSETS		\$ 5,020,900
1	Computers and Printers	10,000	
2	IPAD3s / Cradle Points	17,400	
3	Bullard Camera	8,500	
4	Gas Tank & Installation	4,000	
5	Station 84 Demolition & Construction	4,236,000	
6	Rescue Squad	175,000	
7	F350 Utility Truck & Equipment	70,000	
8	Type 1 Engine	500,000	
	ESTIMATED BUDGET FOR DEPRECIATION (To Capital Reserve Account)		-
	CONTINGENCY		-
	<b>TOTAL BUDGET</b>	<b>Total</b>	<b>\$ 18,582,262</b>

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## **REVENUE AND BUDGET SUMMARY**

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**EL DORADO HILLS FIRE DEPARTMENT**  
**2013-2014 PRELIMINARY BUDGET**

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**REVENUE AND BUDGET SUMMARY**

2013/2014 Preliminary Budget	\$ 18,582,262
Less Capital Assets	<u>(5,020,900)</u>
Salaries and Operations Budget	\$ 13,561,362

2013/2014 Property Tax Revenue (1% Positive Growth Estimated)	12,051,753
(If Revenue flat deduct \$119,324)	
Prevention Fees (Estimated)	20,000
Miscellaneous Revenue	115,000
2013/2014 Interest Revenue (Estimated)	80,000
OES Reimbursement (Estimated)	250,000
From Development Fee (Facilities Master Plan)	75,000
From El Dorado County JPA (Estimated)	<u>995,000</u>
Total Revenue Projected	\$ <u>13,586,753</u>
Balance Transfer to General Reserve	\$ (25,391)

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Budget for Capital Assets	\$ 5,020,900
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Transfers from Reserves / Revenue	
From General Reserve	
Balance Transfer to General Reserve	(21,000)
50% of Station 84	2,118,000
From Development Fees (For 50% Sta. 84)	2,118,000
Loan from Reserve for Development Fee	1,618,000
From Development Fees (Estimated)	500,000
From Sale of Assets	200,000
From Capital Replacement Fund	605,900
	<u>5,020,900</u>

Balance transferred to General Reserve	\$ -
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**Notes:**

(Revenue projected = Property Tax less Administrative Fees deducted by County plus \$10,000 Sacramento County.)

(No Supplemental Taxes projected)

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## **RESERVE FUND SUMMARY**

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**EL DORADO HILLS FIRE DEPARTMENT**  
**2013-2014 PRELIMINARY BUDGET**

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**RESERVE FUND**

**AS OF JUNE 30, 2012**

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GENERAL RESERVE FUND

\$13,774,461

CAPITAL REPLACEMENT FUND

\$6,383,196

DEVELOPMENT FEE FUND

\$0

RETIREE MEDICAL RESERVE

\$91,827

VACATION & SICK RESERVE FUND

\$1,276,458

DENTAL/VISION RESERVE FUND

\$338,789

**TOTAL RESERVES**

**\$21,864,731**

Note: The District currently has in the OPEB Trust Fund for retiree health care \$2,748,340. (Year End 6/30/12)

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## **BUDGET HISTORY**

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**EL DORADO HILLS FIRE DEPARTMENT**  
**2013-14 Worksheet Budget**

## Budget History

Budget History									
Account Title		2007-08 Actual Expenditures	2008-09 Actual Expenditures	2009-10 Actual Expenditures	2010-11 Actual Expenditures	2011-12 Actual Expenditures	2012-13 Final Budget	2013-14 Worksheet Budget	Increase (Decrease) from Prior Year Actual
Salaries and Benefits Expense									
6001	Salaries & Wages, Fire	5,730,513	5,809,539	5,886,831	5,930,151	5,076,552	5,053,313	5,074,714	21,401
6011	Education Pay	355,994	396,983	438,000	470,691	369,732	384,500	387,700	3,200
6016	Salaries & Wages, Clerical/Ops		395,771	399,962	430,036	425,977	405,668	382,832	(22,836)
6017	Volunteer Pay	75,720	84,795	89,060	63,070	72,005	75,000	75,000	-
6018	Director pay	14,600	12,400	14,800	15,800	13,100	14,800	14,800	-
6019	Overtime								-
1	Overtime, Operational	1,776,264	1,309,795	1,874,067	1,562,816	1,151,307	1,065,000	985,000	(80,000)
2	Overtime, Outside Aid		478,075	111,650	-	38,481	250,000	250,000	-
3	Overtime, JPA		156,239	107,874	173,621	133,569	120,000	100,000	(20,000)
6020	P.E.R.S. Retirement	2,050,891	1,811,813	2,130,283	2,217,160	2,018,524	2,053,106	2,105,613	52,507
6030	Health Benefits								-
1	Life Insurance		6,027	5,882	5,586	5,198	5,458	5,554	96
2	Health Benefits	1,066,687	957,446	914,125	932,383	934,557	1,008,947	1,117,694	108,747
3	Disability Insurance		14,255	14,001	13,241	11,895	12,168	12,402	234
4	Health Cost of Retirees		709,294	787,359	690,106	684,874	787,900	750,000	(37,900)
6040	Dental/Vision Expense	146,655	155,210	154,630	149,750	139,070	139,960	141,760	1,800
6050	Unemployment Insurance	12,951	12,222	15,773	17,983	15,709	16,933	15,994	(939)
6060	Vacation & Sick Expense to F	286,439	217,404	156,406	183,285	104,539	125,000	125,000	-
6070	Medicare	103,901	116,076	121,286	124,190	99,305	107,538	104,100	(3,438)
6132	Workers Compensation	251,595	360,960	370,513	406,189	444,662	414,829	500,205	85,376
6000	Total Salaries and Benefits	11,872,210	13,004,304	13,592,502	13,386,059	11,739,057	12,040,120	12,148,368	108,248
General Operating Expense									
6100	Clothing and Personal Supplie	127,137	149,839	105,374	57,665	73,825	88,400	90,800	2,400
6111	Communication Expense	47,548	64,308	61,177	48,780	44,637	61,200	57,200	(4,000)
6112	Dispatch Services		9,857	11,330	12,178	13,580	16,200	18,000	1,800
6120	Housekeeping Expense	17,549	19,527	16,703	16,300	13,430	24,360	21,360	(3,000)
6131	General Insurance	39,283	45,707	46,829	46,486	44,274	51,000	51,000	-
6140	Maintenance of Equipment	292,612							
1	Tires		15,794	8,742	7,015	15,294	14,000	14,000	-
2	Parts & Supplies		7,857	9,521	6,752	5,359	10,000	10,000	-
3	Outside Work		122,149	123,784	80,070	85,145	100,500	100,500	-
4	Equipment Maintenance		60,057	70,362	47,355	45,925	123,230	120,845	(2,385)
5	Radio Maintenance		12,049	3,485	4,254	2,305	5,000	5,000	-
6150	Maintenance, Structures and	68,781	71,667	57,152	29,592	54,170	35,800	43,300	7,500
6160	Medical Supplies	8,155	4,546	2,916	908	393	1,000	1,000	-
6170	Dues and Subscriptions	7,174	6,955	8,016	5,711	5,257	7,255	7,355	100
	Miscellaneous								-
6180	1 Miscellaneous	6,778	8,715	5,315	6,963	5,207	6,000	8,700	2,700
	2 Honor Guard		14,948	1,685	3,698	15,090	3,000	3,000	-
	3 Explorer Program			-	4,212	608	1,000	1,000	-
	4 Pipes and Drums			-			3,000	3,000	-
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**EL DORADO HILLS FIRE DEPARTMENT  
2013-14 Worksheet Budget**

**Budget History**

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6190	Office Supplies	45,291	47,332	30,034	19,459	21,935	21,800	20,350	(1,450)
6200	Professional Services	166,001							-
1	Audit		8,000	11,000	9,000	9,500	10,500	10,500	-
2	Legal Services		80,900	194,477	137,280	132,505	120,000	120,000	-
3	Notices		1,380	1,426	592	2,053	3,500	3,500	-
4	Miscellaneous/HR		99,321	100,069	185,315	172,262	256,500	259,440	2,940
5	Elections/Tax Administration		35	-	17,548	-	20,000	1,000	(19,000)
6220	Rents and Leases - Buildings & Improvements						22,500	104,244	81,744
6230	Small Tools and Supplies	72,502	97,306	45,241	57,072	49,134	41,200	40,900	(300)
6240	Special Expenses	123,044							-
1	Training		72,829	114,755	67,370	42,311	57,750	69,750	12,000
2	Fire Prevention		22,549	19,632	16,863	14,472	16,300	14,250	(2,050)
3	Licenses		123	103	521	78	1,000	1,000	-
4	Directors' Training and Travel		1,409	1,813	-	-	3,000	3,000	-
6250	Transportation and Travel	124,129							-
1	Fuel and Oil		55,053	51,068	57,314	61,634	75,000	75,000	-
2	Travel		20,310	12,374	9,441	10,931	18,000	15,000	(3,000)
3	Meals and Refreshments		19,876	18,131	16,180	13,016	22,000	18,000	(4,000)
6260	Utilities	71,255							-
1	Electricity		55,585	52,386	53,559	50,521	60,000	60,000	-
2	Natural Gas/Propane		21,552	20,089	23,331	15,887	27,000	27,000	-
3	Water/Sewer		10,276	8,973	9,514	11,394	11,000	14,000	3,000
									-
	<b>Total General Operating Ex</b>	<b>1,217,239</b>	<b>1,227,811</b>	<b>1,213,962</b>	<b>1,058,299</b>	<b>1,032,133</b>	<b>1,337,995</b>	<b>1,412,994</b>	<b>74,999</b>
									-
	<b>Total Salaries, Benefits and</b>	<b>13,089,449</b>	<b>14,232,115</b>	<b>14,806,464</b>	<b>14,444,358</b>	<b>12,771,190</b>	<b>13,378,115</b>	<b>13,561,362</b>	<b>183,247</b>
									-
	<b>Capital Assets</b>								-
6720	Fixed Assets	3,566,527	207,135	88,389	1,010,801	144,617	2,021,330	5,020,900	2,999,570
6850	Expense to Capital Reserve	1,016,638	966,362	838,754	-	-	-	-	-
	<b>Total Fixed Assets</b>	<b>4,583,165</b>	<b>1,173,497</b>	<b>927,143</b>	<b>1,010,801</b>	<b>144,617</b>	<b>2,021,330</b>	<b>5,020,900</b>	<b>2,999,570</b>
	<b>Contingency</b>								-
	Expense to CalPERS Side Fund (One time)					1,094,218	659,573		(659,573)
	<b>Total Budget</b>	<b>17,672,614</b>	<b>15,405,612</b>	<b>15,733,607</b>	<b>15,455,159</b>	<b>14,010,025</b>	<b>16,059,018</b>	<b>18,582,262</b>	<b>2,523,244</b>
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## **ADDENDUM**

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**EL DORADO HILLS FIRE DEPARTMENT  
2013-14 Preliminary Budget**

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**Position Authorization Document**

Dated as of June 20, 2013

**ADMINISTRATIVE DIVISION**

Fire Chief	1
Deputy Chief	1
Division Chief - Fire Marshal	1
Div/Batt Chief - Training	1
Battalion Chief*	3
Training Captain*	1
Prevention Captain*	1
Prevention Specialist	1
Chief Financial Officer	1
Administrative Assistant	3
Systems Administrator	1
<b>Total</b>	<b>15</b>

**SUPPORT DIVISION**

Operations Support Specia	1
<b>Total</b>	<b>1</b>

**OPERATIONS DIVISION**

Fire Captain	12
Engineer	12
Firefighter Paramedic*	27
EMS Tech	3
<b>Total</b>	<b>54</b>

Total Personnel Authorized	70
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Total Personnel Funded	58
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\*Not funded in budget

3 Battalion Chiefs

7 Firefighters

1 Training Captain

1 Prevention Captain

\*Division Chief changed to Batt Chief/Fire Marshal 9-12

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# **BUDGET RESOLUTION**

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**EL DORADO HILLS COUNTY WATER DISTRICT**

**RESOLUTION 2013-04**

**Resolution Adopting the 2013-14 Preliminary Budget**

**WHEREAS**, the Board of Directors of the El Dorado Hills County Water District Board (the “Fire District”) held a public hearing during which time additions and deletions to the 2013-14 Preliminary Budget were made; and

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors in accordance with Section 13890 of the Health and Safety Code, the Preliminary Budget for the Fiscal Year 2013-14 is hereby adopted in accordance with the following:

Salaries and Employee Benefits:	\$12,148,368
Services and Supplies:	1,412,994
Contingency:	-0-
Budgeted to Capital Reserve:	-0-
Fixed Assets:	
Structures and Improvements	4,236,000
Equipment	<u>784,900</u>
Total Budget Requirements:	\$18,582,262

**BE IT FURTHER RESOLVED** that the obligations for fixed assets and any new permanent employee positions, are appropriated with the adoption of the 2013-2014 Preliminary Budget.

**BE IT FURTHER RESOLVED** that the means of financing the expenditures will be by monies derived from Property Taxes, Development Fees, Reserves and other Miscellaneous Revenues.

**EL DORADO HILLS COUNTY WATER DISTRICT**

**RESOLUTION NO. 2013-04**

**BE IT FURTHER RESOLVED** that the Preliminary Budget is hereby adopted and available for inspection by interested persons.

The foregoing resolution was duly passed and adopted by the Board of the El Dorado Hills County Water District at a meeting of said Board held on the 20th day of June, 2013, by the following vote:

**AYES:**

**ABSTAIN:**

**NOES:**

**ABSENT:**

**ATTEST:**

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Greg Durante, President

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Connie L. Bair, Board Secretary

## NOTES

# PRELIMINARY BUDGET DETAIL - 2013-2014

ACCOUNT	DESCRIPTION		SUBTOTAL	TOTAL
601.0	SALARIES & WAGES	Rate	\$	7,270,046
.1	Chief	15,000	180,000	
	Deputy Chief	13,429	161,150	
.2	Admin Batt. Chief	10,804	129,648	
	Admin Battalion Chief	9,800	117,600	
.3	Captains (12) (11 CapP / 1 Cap)	9,113/10,051	1,429,848	
	Prevention Specialist	8,762		
.4	Engineers (12 P)	8,024	1,155,456	
.5	Firefighters (20 P)	7,263	1,901,012	
	JPA EMS/Med Techs (3 @ 4247)	4,247		
	Extra Help Firefighters (Misc)	5,000		
.6	Chief Financial Officer	11,571	138,852	
	Admin. Asst. (3) (1 @ 90% Schedule)	4,723	170,028	
	Admin. Asst. Temporary (22.44 hr)		17,952	
	Operations Support (1)	3,793	46,000	
	Retired Annuitant (Fire)	10,000	10,000	
.7	Volunteers	75,000	75,000	
.8	Directors			
	16 Board Meetings	8,000	14,800	
	4 Fire Comm Meetings	800		
	12 Admin Comm Meetings	2,400		
	6 Admin Eval	1,200		
	12 Other	2,400		
.9.1	Overtime			
	Operational		985,000	
	FLSA	160,000		
	Holiday Pay	180,000		
	Out of Grade	10,000		
	OT - Shift Coverage	450,000		
	Prevention	10,000		
	Training	100,000		
	Admin/Comm/EqM/TraBC	75,000		
.9.2	OES Coverage	250,000	250,000	
.9.3	JPA Ambulance	100,000	100,000	
	Overtime reimbursed by JPA			
.11	Education Pay			
	Admin-Mgmt Pay (1 partial)	48,000	387,700	
	Chief Officer	12,000		
	AA/BS/Masters	210,000		
	Fire Officer	81,000		
	EMT (Admin Only)	2,400		
	Longevity	18,500		
	Cross Staffing Inc	10,800		
	Misc/Steps etc.	5,000		



ACCOUNT	DESCRIPTION		SUBTOTAL	TOTAL
6020	P.E.R.S. RETIREMENT			2,105,613
	Safety Rate	26.149%		
	Employee Contributions	9.000%		
	Misc. Rate	15.724%		
	Employee Contributions	8.000%		
	EMS Tech Wages (New)	11.500%		
	Employee Contributions	11.500%		
	Include EPMC		2,297,099	
	Third Level Survivor Benefit \$2 per mo	1,379	1379	
	Employees pay 3% of Employer portion		(197,865)	
6030	GROUP INSURANCE			1,885,650
.1	Life Insurance	5,554	5,554	
.2	Health		1,117,694	
.3	CSFA Disability		12,402	
	Disability for Safety employees			
.4	Health Costs for Retirees	750,000	750,000	
	Pay for retirees and			
	budget to reserves for OPEB Trust			
6040	DENTAL		141,760	141,760
	Self Insurance for employees/retirees			
6050	UNEMPLOYMENT		15,994	15,994
6060	VACATION & SICK EXPENSE		125,000	125,000
	Balance with liability account/retirees	125,000		
6070	MEDICARE / SOCIAL SECURITY		104,100	104,100
6132	WORKERS COMPENSATION			500,205
<b>Total Salaries and Benefits</b>			<b>\$ 12,148,368</b>	

6100	CLOTHING & PERSONAL SUPPLIES			90,800
	Clothing Allowance		23,500	
	\$500 X 43 (JPA pays 6)	21,500		
	\$500 X 4 (Chiefs)	2,000		
	Boots - Cal Osha required	10,000	10,000	
	Nomex, Turnouts and testing	34,500	34,500	
	Safety Equipment	16,300	16,300	
	to include Gloves, helmets, gear bags			
	fanny packs, flashlights			

ACCOUNT	DESCRIPTION		SUBTOTAL	TOTAL
	Volunteer Uniforms / Badges	3,000	3,000	
	Water PPE	2,500	2,500	
	Misc.	1,000	1,000	
6110	COMMUNICATIONS			75,200
.1	Business Phones		57,200	
	Phones, Internet Connections, Data Cards, etc.			
	Unlimited Cellular Data/4g/Ipad/Routers			
.2	Dispatch Services			
	Dispatch Fees	14,000	18,000	
	Firewall/ T-1 at Dispatch Center	4,000		
6120	HOUSEKEEPING			21,360
	Garbage at all stations	4,160	21,360	
	Shop coats/ rags / Linens	1,200		
	Housekeeping	10,000		
	Housekeeping Supplies	6,000		
6130	INSURANCE			
.1	General Insurance	51,000	51,000	51,000
.2	Workers Compensation			
	FF \$8.53 per \$100 w/91% Exp Mod	493,249	500,205	
	Clerical \$0.83 per \$100	2,333		
	Vol \$469 per man/yr (30)	12,804		
	(Less JPA Reimbursement)	(32,000)		
	10% added for unknown 2014 (2nd half)	23,819		
6140	MAINTENANCE OF EQUIPMENT			250,345
.1	Tires	14,000	14,000	
.2	Parts & Supplies	10,000	10,000	
	inc. parts for apparatus and batteries			
.3	Outside Work			
	Annual Maintenance of Vehicles	100,000	100,500	
	Safety Trailer Maintenance	500		
.4	Equipment Maintenance		120,845	
	Computer Maintenance / Repair	70,680		
	Annual Computer Program Agmts	14,715		
	Copier/Printer/Phone Maintenance	4,500		
	Fire/Medical Equipment Maintenance	18,650		
	Generator Maint and Permits	7,500		
	SCBA Maintenance	8,800		
	Bullard Cameras/Gas Detectors	6,000		
	(Misc. Adjustment)	(10,000)		
.5	Radio Maintenance	5,000	5,000	
	Radio, pagers, Batteries, Repairs			

ACCOUNT	DESCRIPTION		SUBTOTAL	TOTAL
6150	MAINTENANCE OF STRUCTURE AND GROUNDS			43,300
	Pest Control	2,000	43,300	
	Heating / AC Repair /App Room Floor	11,000		
	Building Maintenance Supplies	3,000		
	Landscaping Expense	3,000		
	Carpet/Grout Cleaning	2,000		
	Roll up doors / Plymovent / Hoods	9,800		
	Roof Maintenance	5,000		
	Furniture / Misc	3,000		
	Station Repairs / Misc.	4,500		
6160	MEDICAL SUPPLIES			1,000
	Medical Supplies not covered by JPA	1,000	1,000	
6170	DUES AND SUBSCRIPTIONS			7,355
	Fire Association Dues	1,965	7,355	
	Community Clubs	1,325		
	Newspapers / Magazines	815		
	Business Park Dues	3,000		
	Title 19/24	250		
6180	MISCELLANEOUS			15,700
.1	Miscellaneous		8,700	
	Trophies / Award	3,000		
	Flags	1,000		
	Retirements / 50 year / Misc.	4,700		
.2	Honor Guard Supplies	3,000	3,000	
.3	Explorer Program Supplies	1,000	1,000	
.4	Pipes and Drums	3,000	3,000	
6190	OFFICE SUPPLIES			20,350
	General Office Supplies	12,800	20,350	
	Bank Charges	1,800		
	Postage and meter	3,250		
	Forms / Calendars	2,500		
6200	PROFESSIONAL SERVICES			498,684
.1	Audit	10,500	10,500	
.2	Legal	120,000	120,000	
.3	Public Notices	3,500	3,500	
.4	Other Professional Services		259,440	
	Human Resources Contract	60,000		
	Fire Investigator	3,000		
	Drug Screens / Medical / Wellness	19,550		
	Backgrounds / Pre Employment Medical:	4,500		
	EAP Program	9,600		

ACCOUNT	DESCRIPTION		SUBTOTAL	TOTAL
	Payroll Service	8,000		
	Actuarial / Dept of Finance / Consulting	4,050		
	Apptix/Web Hosting/SharePoint	17,440		
	Consulting Fees / Accreditation Fees	42,000		
	Taleo Fees (Evaluations)	4,000		
	LAFCO Fees	10,000		
	Dish and Misc.	2,300		
	Facilities Master Plan	75,000		
.5	Election Fees			
	Election Year (off year)	1,000	1,000	
6220	RENTS AND LEASES - BUILDINGS AND IMPROVEMENTS			
	Rent for temporary housing (Station 84)		104,244	
	Rent for Apparatus Bay (Station 84)			
6230	SMALL TOOLS & SUPPLIES			40,900
	Fire Tools and Equipment	12,000	40,900	
	Foam / AFFF / Wetwater	4,000		
	Replacement Hose and Adaptors	10,000		
	Exercise Equipment	1,000		
	Lawn mower / Weed eaters	1,000		
	Bolts, Nuts, Hydrant Supplies	2,500		
	Pump Equip.	1,000		
	Mobile Supplies / Cameras	6,200		
	Misc. (Inc Water Rescue Boards)	3,200		
6240	SPECIAL DEPARTMENT EXPENSES			88,000
.1	Training		69,750	
	Seminars and Workshops	40,000		
	Outside Instructors	10,000		
	Live Fire Training	5,000		
	Target Safety	8,250		
	Certifications / EMS requirements	4,000		
	CPR / Training Supplies	2,500		
.2	Prevention		14,250	
	Education Materials	10,500		
	Buckle up Baby Supplies	2,000		
	Assessor Program	1,650		
	Jr. Firesetter	100		
.3	Driver's License Fees	1,000	1,000	
.4	Directors' Training and Travel	3,000	3,000	
6250	TRANSPORTATION AND TRAVEL			108,000
.1	Fuel and Oil	75,000	75,000	
	Gas, Diesel, Oil			
.2	Travel	15,000	15,000	
	Hotels, Air, Rental Car			

ACCOUNT	DESCRIPTION		SUBTOTAL	TOTAL
.3	Meals and Refreshments Meals, Refreshments, Coffee	18,000	18,000	
6260	UTILITIES			101,000
.1	Electricity Station 84, 85, 86, 87, Temp Housing	60,000	60,000	
.2	Gas Natural Gas, Propane	27,000	27,000	
.3	Water / Sewer Station 84, 85, 86, 87	14,000	14,000	
<b>Total General Operating Expense</b>			<b>\$</b>	<b>1,412,994</b>

<b>Total Salaries, Benefits and Operating Expenses</b>			<b>\$</b>	<b>13,561,362</b>
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6720	<b>FIXED ASSETS</b>		<b>\$</b>	<b>5,020,900</b>
.1	Computers and Printers		10,000	
.2	IPAD 3 / Cradle Points		17,400	
.3	Bullard Camera		8,500	
.4	Gas Tank & Installation		4,000	
.5	Architectural/Grounds - Sta 84 - (Estimated)		4,236,000	
	Architect / Plans and Fees	136,000		
	Demolition	100,000		
	Construction Costs	3,000,000		
	Furnishings & Equipment	1,000,000		
.6	Rescue Squad		175,000	
.7	F350 Utility Truck & Equipment		70,000	
.8	Type 1 Engine		500,000	

<b>TOTAL BUDGET</b>			<b>\$</b>	<b>18,582,262</b>
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Updated 6-20-13