
TENTATIVE FINAL BUDGET

2014 / 2015

EL DORADO HILLS FIRE DEPARTMENT

Approved: _____

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TENTATIVE FINAL BUDGET

EL DORADO HILLS FIRE DEPARTMENT
2014-2015 TENTATIVE FINAL BUDGET

601.0	SALARIES & WAGES		\$8,147,251
1.1	Chief/Division Chief	\$317,106	
1.2	Battalion Chiefs	408,836	
1.3	Captains/Fire Prev Spec.	1,575,144	
1.4	Engineers	1,190,340	
1.5	Firefighters / Paramedics	1,851,522	
1.6	Chief Finance/Clerical/Fire Prev/Ops Spec/Misc.	550,703	
1.7	Volunteer Pay	75,000	
1.8	Directors	16,000	
1.9	Overtime	1,800,000	
	.1 Operational OT	\$1,450,000	
	.2 OES Coverage	250,000	
	.3 JPA Ambulance	100,000	
1.10	Education Pay	362,600	
602.0	P.E.R.S.		2,286,927
603.0	GROUP INSURANCE		1,920,390
3.1	Life Insurance	5,746	
3.2	Health Insurance	1,177,474	
3.3	CSFA Disability	12,870	
3.4	Health Cost for Retirees	724,300	
604.0	DENTAL VISION		152,860
605.0	UNEMPLOYMENT INSURANCE		15,560
606.0	VACATION & SICK EXPENSE		25,000
607.0	MEDICARE/SOCIAL SECURITY		118,816
613.2	WORKERS COMPENSATION		642,571
	Total Salaries & Benefits		\$ 13,309,375

EL DORADO HILLS FIRE DEPARTMENT
2014-2015 TENTATIVE FINAL BUDGET

610.0	CLOTHING & PERSONAL SUPPLIES		77,550
611.0	COMMUNICATIONS		118,080
11.1	Business Phones	58,080	
11.2	Dispatch Fees	60,000	
612.0	HOUSEKEEPING		21,100
613.0	INSURANCE		57,000
13.1	General Insurance	57,000	
614.0	MAINTENANCE OF EQUIPMENT		255,090
14.1	Tires	14,000	
14.2	Parts and Supplies	12,000	
14.3	Outside Work	90,500	
14.4	Equipment Maintenance	133,090	
14.5	Radio Maintenance	5,500	
615.0	MAINTENANCE OF STRUCTURES AND GROUNDS		50,440
616.0	MEDICAL SUPPLIES		1,000
617.0	DUES AND SUBSCRIPTIONS		7,355
618.0	MISCELLANEOUS		12,900
18.1	Miscellaneous	4,000	
18.2	Honor Guard	4,400	
18.3	Explorer Program	1,500	
18.4	Pipes and Drums	3,000	
619.0	OFFICE SUPPLIES		18,350
620.0	PROFESSIONAL SERVICES		459,280
20.1	Audit	10,500	
20.2	Legal	120,000	
20.3	Notices	3,500	
20.4	Other Professional Services	305,280	
20.5	Election Services	20,000	
622.0	RENTS & LEASES - BUILDINGS & IMPROVEMENTS		106,544
623.0	SMALL TOOLS AND SUPPLIES		42,000

EL DORADO HILLS FIRE DEPARTMENT
2014-2015 TENTATIVE FINAL BUDGET

624.0	SPECIAL DEPARTMENTAL EXPENSES		97,950
24.1	Training	80,950	
24.2	Fire Prevention	13,000	
24.3	Drivers License Fees	1,000	
24.4	Directors' Training and Travel	3,000	
625.0	TRANSPORTATION AND TRAVEL		115,000
25.1	Fuel and Oil	75,000	
25.2	Travel	20,000	
25.3	Meals and Refreshments	20,000	
626.0	UTILITIES		101,000
26.1	Electric	60,000	
26.2	Gas	27,000	
26.3	Water/Sewer	14,000	
	Total Operations		\$ 1,540,639
	Total Salaries and Operations		\$ 14,850,014
672.0	FIXED ASSETS		\$ 6,763,100
1	Computers and Printers	10,000	
2	IPAD3s / Cradle Points	8,500	
3	Bullard Camera	11,000	
4	Inventory Tracking System	12,000	
5	Station 84 Demolition & Construction	6,096,000	
6	Rescue Squad	175,000	
7	Command Vehicles (2)	160,000	
8	Motorola Radios (2) Eng 85/86	11,000	
9	SCBA (4)	10,000	
10	Forcible Entry Door (Training)	5,600	
11	Turnouts	168,000	
12	Water PPE (Boat)	6,000	
13	Holmatro Power Unit - Combi Tool	13,000	
14	Plymovent Extension (Sta 85)	32,000	
15	Portable Radios Dual Band (7)	42,000	
16	Station 86 Mower	3,000	
	ESTIMATED BUDGET FOR DEPRECIATION (To Capital Reserve Account)		-
	CONTINGENCY		-
	TOTAL BUDGET	Total	\$ 21,613,114

REVENUE AND BUDGET SUMMARY

EL DORADO HILLS FIRE DEPARTMENT
2014-2015 TENTATIVE FINAL BUDGET

REVENUE AND BUDGET SUMMARY

2014/2015 Tentative Final Budget		\$ 21,613,114
Less Capital Assets		<u>(6,763,100)</u>
Salaries and Operations Budget		\$ 14,850,014
2014/2015 Property Tax Revenue	13,352,539	
Supplemental Property Taxes (projected)	135,000	
Prevention Fees (Estimated)	15,000	
Miscellaneous Revenue	110,000	
2014/2015 Interest Revenue (Estimated)	40,000	
OES Reimbursement (Estimated)	250,000	
From Development Fee (Facilities Master Plan)	75,000	
From El Dorado County JPA (Estimated)	<u>750,000</u>	
 Total Revenue Projected		 <u>\$ 14,727,539</u>
 Balance Transfer from General Reserve		 \$ 122,475
<hr/>		
Budget for Capital Assets		\$ 6,763,100
Transfers from Reserves / Revenue		
From General Reserve		
50% of Station 84	3,000,000	
From Development Fees (For 50% Sta. 84)	3,000,000	
From Development Fees (Estimated)	3,000,000	
From Sale of Assets	0	
From Capital Replacement Fund	391,500	
		<u>6,391,500</u>
 Balance transferred from General Reserve		 \$ 371,600

Notes:

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

RESERVE FUND SUMMARY

**EL DORADO HILLS FIRE DEPARTMENT
2014-2015 TENTATIVE FINAL BUDGET**

RESERVE FUND

AS OF JUNE 30, 2013

GENERAL RESERVE FUND

\$14,390,105

CAPITAL REPLACEMENT FUND

\$5,296,672

DEVELOPMENT FEE FUND

\$0

RETIREE MEDICAL RESERVE

\$92,012

VACATION & SICK RESERVE FUND

\$1,277,409

DENTAL/VISION RESERVE FUND

\$340,921

TOTAL RESERVES

\$21,397,119

Note: The District currently has in the OPEB Trust Fund for retiree health care \$4,654,185 as of 6/30/14)

BUDGET HISTORY

**EL DORADO HILLS FIRE DEPARTMENT
2014-15 Tentative Final Budget**

Budget History

Update 9-18-14									
Account Title	2008-09 Actual Expenditures	2009-10 Actual Expenditures	2010-11 Actual Expenditures	2011-12 Actual Expenditures	2012-13 Actual Expenditures Final	2013-14 Expenditures Final	2014-15 Tentative Final	Increase (Decrease) from Prior Year Actual	
Salaries and Benefits Expense									
6001	Salaries & Wages, Fire	5,809,539	5,886,831	5,930,151	5,076,552	5,019,412	4,887,897	5,342,948	455,051
6011	Education Pay	396,983	438,000	470,691	369,732	386,792	357,223	362,600	5,377
6016	Salaries & Wages, Clerical/O	395,771	399,962	430,036	425,977	377,375	369,334	550,703	181,369
6017	Volunteer Pay	84,795	89,060	63,070	72,005	38,225	34,045	75,000	40,955
6018	Director pay	12,400	14,800	15,800	13,100	10,600	15,300	16,000	700
6019	Overtime								-
1	Overtime, Operational	1,309,795	1,874,067	1,562,816	1,151,307	1,229,078	1,432,144	1,450,000	17,856
2	Overtime, Outside Aid	478,075	111,650	-	38,481	178,829	194,278	250,000	55,722
3	Overtime, JPA	156,239	107,874	173,621	133,569	114,224	228,411	100,000	(128,411)
6020	P.E.R.S. Retirement	1,811,813	2,130,283	2,217,160	2,018,524	1,983,803	1,971,986	2,286,927	314,941
6030	Health Benefits								-
1	Life Insurance	6,027	5,882	5,586	5,198	5,039	4,948	5,746	798
2	Health Benefits	957,446	914,125	932,383	934,557	979,530	1,029,405	1,177,474	148,069
3	Disability Insurance	14,255	14,001	13,241	11,895	11,700	11,661	12,870	1,209
4	Health Cost of Retirees	709,294	787,359	690,106	684,874	712,584	738,424	724,300	(14,124)
6040	Dental/Vision Expense	155,210	154,630	149,750	139,070	133,950	137,630	152,860	15,230
6050	Unemployment Insurance	12,222	15,773	17,983	15,709	15,021	13,761	15,560	1,799
6060	Vacation & Sick Expense to R	217,404	156,406	183,285	104,539	133,775	(19,561)	25,000	44,561
6070	Medicare	116,076	121,286	124,190	99,305	104,793	105,941	118,816	12,875
6132	Workers Compensation	360,960	370,513	406,189	444,662	418,985	522,033	642,571	120,538
6000	Total Salaries and Benefits	13,004,304	13,592,502	13,386,059	11,739,057	11,853,715	12,034,860	13,309,375	1,274,515
General Operating Expense									
6100	Clothing and Personal Suppl	149,839	105,374	57,665	73,825	56,651	57,914	77,550	19,636
6111	Communication Expense	64,308	61,177	48,780	44,637	44,897	46,670	58,080	11,410
6112	Dispatch Services	9,857	11,330	12,178	13,580	17,044	49,355	60,000	10,645
6120	Housekeeping Expense	19,527	16,703	16,300	13,430	21,286	21,291	21,100	(191)
6131	General Insurance	45,707	46,829	46,486	44,274	47,748	46,417	57,000	10,583
6140	Maintenance of Equipment								-
1	Tires	15,794	8,742	7,015	15,294	14,842	20,281	14,000	(6,281)
2	Parts & Supplies	7,857	9,521	6,752	5,359	7,162	19,401	12,000	(7,401)
3	Outside Work	122,149	123,784	80,070	85,145	102,267	51,766	90,500	38,734
4	Equipment Maintenance	60,057	70,362	47,355	45,925	97,865	99,191	133,090	33,899
5	Radio Maintenance	12,049	3,485	4,254	2,305	3,353	3,671	5,500	1,829
6150	Maintenance, Structures and	71,667	57,152	29,592	54,170	36,298	46,431	50,440	4,009
6160	Medical Supplies	4,546	2,916	908	393	883	51	1,000	949
6170	Dues and Subscriptions	6,955	8,016	5,711	5,257	6,157	6,735	7,355	620
	Miscellaneous								-
6180	1 Miscellaneous	8,715	5,315	6,963	5,207	5,699	2,124	4,000	1,876
	2 Honor Guard	14,948	1,685	3,698	15,090	2,806	2,490	4,400	1,910
	3 Explorer Program	-	-	4,212	608	1,000	505	1,500	995
	4 Pipes and Drums	-	-	-	-	2,903	-	3,000	3,000
6190	Office Supplies	47,332	30,034	19,459	21,935	16,417	16,664	18,350	1,686
6200	Professional Services								-
1	Audit	8,000	11,000	9,000	9,500	9,750	9,500	10,500	1,000
2	Legal Services	80,900	194,477	137,280	132,505	116,464	128,296	120,000	(8,296)
3	Notices	1,380	1,426	592	2,053	497	1,931	3,500	1,569
4	Miscellaneous/HR	99,321	100,069	185,315	172,262	172,676	169,912	305,280	135,368
5	Elections/Tax Administration	35	-	17,548	-	13,851	-	20,000	20,000

**EL DORADO HILLS FIRE DEPARTMENT
2014-15 Tentative Final Budget**

Budget History

									-
Continued-									-
									-
6220 Rents and Leases - Buildings & Improvements					552	105,336	106,544	1,208	
6230 Small Tools and Supplies	97,306	45,241	57,072	49,134	43,624	44,000	42,000	(2,000)	
6240 Special Expenses									-
1 Training	72,829	114,755	67,370	42,311	35,860	48,507	80,950	32,443	
2 Fire Prevention	22,549	19,632	16,863	14,472	17,149	7,890	13,000	5,110	
3 Licenses	123	103	521	78	285	33	1,000	967	
4 Directors' Training and Travel	1,409	1,813	-	-	-	-	3,000	3,000	
6250 Transportation and Travel									-
1 Fuel and Oil	55,053	51,068	57,314	61,634	52,201	67,633	75,000	7,367	
2 Travel	20,310	12,374	9,441	10,931	7,873	20,936	20,000	(936)	
3 Meals and Refreshments	19,876	18,131	16,180	13,016	12,467	20,641	20,000	(641)	
6260 Utilities									-
1 Electricity	55,585	52,386	53,559	50,521	51,809	50,848	60,000	9,152	
2 Natural Gas/Propane	21,552	20,089	23,331	15,887	14,652	12,704	27,000	14,296	
3 Water/Sewer	10,276	8,973	9,514	11,394	12,951	11,910	14,000	2,090	
									-
Total General Operating Expenses	1,227,811	1,213,962	1,058,299	1,032,133	1,047,937	1,191,034	1,540,639	349,605	-
									-
Total Salaries, Benefits and	14,232,115	14,806,464	14,444,358	12,771,190	12,901,652	13,225,894	14,850,014	1,624,120	-
									-
Capital Assets									-
6720 Fixed Assets	207,135	88,389	1,010,801	144,617	1,254,113	691,417	6,718,100	6,026,683	
6850 Expense to Capital Reserve	966,362	838,754	-	-	-	-			
Total Fixed Assets	1,173,497	927,143	1,010,801	144,617	1,254,113	691,417	6,763,100	6,071,683	
									-
Contingency	-	-	-	-	-	-	-	-	-
Expense to CalPERS Side Fund (One time)				1,094,218	659,573	-	-	-	
									-
Total Budget	15,405,612	15,733,607	15,455,159	14,010,025	14,815,338	13,917,311	21,613,114	7,695,803	

ADDENDUM

LATROBE PORTION OF BUDGET

ANNUAL BUDGET

LATROBE FIRE DISTRICT
ANNUAL BUDGET
TO BE ADOPTED
FOR PENDING ANNEXATION

November 1, 2014 to June 30, 2015

EL DORADO HILLS FIRE DEPARTMENT
LATROBE PORTION

2014-2015 TENTATIVE FINAL BUDGET

601.0	SALARIES & WAGES		\$228,309
	Captain	91,809	
	Line Staff	100,000	
	Admin Support	7,000	
	Overtime	25,000	
	Education Pay	4,500	
602.0	P.E.R.S.		54,912
603.0	GROUP INSURANCE		19,437
3.1	Life Insurance	72	
3.2	Health Insurance	18,000	
3.3	CSFA Disability	1,365	
604.0	DENTAL VISION		1,800
605.0	UNEMPLOYMENT INSURANCE		3,584
607.0	MEDICARE/SOCIAL SECURITY		10,556
613.2	WORKERS COMPENSATION		25,732
	Total Salaries & Benefits		\$ 344,330
610.0	CLOTHING & PERSONAL SUPPLIES		7,500
611.0	COMMUNICATIONS		3,700
11.1	Business Phones	2,500	
11.2	Dispatch Fees	1,200	
612.0	HOUSEKEEPING		1,475
613.0	INSURANCE		8,000
13.1	General Insurance	8,000	
614.0	MAINTENANCE OF EQUIPMENT		13,700
14.1	Tires	1,000	
14.2	Parts and Supplies	5,500	
14.3	Outside Work	5,000	
14.4	Equipment Maintenance	1,700	
14.5	Radio Maintenance	500	

EL DORADO HILLS FIRE DEPARTMENT
LATROBE PORTION

2014-2015 TENTATIVE FINAL BUDGET

615.0	MAINTENANCE OF STRUCTURES AND GROUNDS		1,000
616.0	MEDICAL SUPPLIES		500
617.0	DUES AND SUBSCRIPTIONS		750
618.0	MISCELLANEOUS		0
619.0	OFFICE SUPPLIES		900
620.0	PROFESSIONAL SERVICES		7,050
20.1	Audit	3,000	
20.2	Legal	0	
20.3	Notices	250	
20.4	Other Professional Services	3,800	
622.0	RENTS & LEASES - BUILDINGS & IMPROVEMENTS		10
623.0	SMALL TOOLS AND SUPPLIES		800
624.0	SPECIAL DEPARTMENTAL EXPENSES		3,400
24.1	Training	3,400	
24.2	Fire Prevention	0	
625.0	TRANSPORTATION AND TRAVEL		8,550
25.1	Fuel and Oil	8,250	
25.2	Travel	0	
25.3	Meals and Refreshments	300	
626.0	UTILITIES		3,600
26.1	Electric		
26.2	Gas		
26.3	Water/Sewer		
	Total Operations		\$ 60,935
	Total Salaries and Operations		\$ 405,265

EL DORADO HILLS FIRE DEPARTMENT
LATROBE PORTION

2014-2015 TENTATIVE FINAL BUDGET

672.0	FIXED ASSETS		\$	42,750
1	Structures	2,000		
2	Equipment	2,750		
3	Plymovent System	28,000		
4	Computers	10,000		
	TOTAL BUDGET	Total	\$	448,015

Tentative Final Budget 9-18-2014

EL DORADO HILLS FIRE DEPARTMENT
LATROBE PORTION

2014-2015 TENTATIVE FINAL BUDGET

REVENUE AND BUDGET SUMMARY

2014/2015 Tentative Final Budget		\$	448,015
Less Capital Assets			(42,750)
Salaries and Operations Budget		\$	405,265
2014/2015 Property Tax Revenue	378,873		
Special Tax per parcel	35,818		
Miscellaneous Revenue	-		
OES Reimbursement (Estimated)	-		
Total Revenue Projected @ 75% of year		\$	311,018
Balance Transfer from General Reserve		\$	94,247
<hr/>			
Reserve as of 6/30/2014		\$	317,302
General Reserve 6/30/2014	278,792		
Development Fee Reserve 6/30/2014	38,510		
Reserves planned to be expended			136,997
Balance transfer for Salaries and Opera	94,247		
Balance transfer for Capital Assets	42,750		
Balance total in Reserves		\$	180,305

HIGHLIGHTS OF CHANGES

Highlight of Changes made to Tentative Final Budget

Revenue

- Increased Annual Property Tax Revenue by \$871,601. This year's tax increase equated to 10% instead of 3.0% as projected. (The total increase in property taxes over last year is \$1,234,842.)

Expenses

601.0 Salaries & Wages (\$674,633 increase)

Salaries and Wages increased to reflect the agreed upon 4% wage increase and related changes. The budget also adds additional money to the overtime budget and a firefighter position to help reduce overtime. These changes increase retirement, workers compensation, medicare, etc.

603.2 Health Insurance (\$15,938 decrease)

The projected increase to health insurance rates was slightly less than expected.

611.2 Communications: Dispatch Fees (\$42,000 increase)

The fees for dispatch were increased by the JPA.

620.4 Professional Services (\$39,000 increase)

This category increased for the Latrobe Consultant (Citygate), the Solar Consultant and the LAFCO Fees for Latrobe.

6720 Capital Assets

672.14 Plymovent Extension (\$43,000 total increased by \$13,500)

Increased for corrected cost on system.

672.15 Portable Radios Dual Band (\$42,000 increase)

This category covers additional equipment for the Battalion Chief vehicles.

672.16 Station 86 Mower (\$3,000 increase)

This category is for a mower for the large fields and grounds.

Note: This document does not cover all the changes, but does highlight changes of note.

BUDGET RESOLUTION

EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION 2014-14

Resolution Adopting the 2014-15 Final Budget

WHEREAS, the Board of Directors of the El Dorado Hills County Water District Board (the “Fire District”) held a public hearing during at which time additions and deletions to the 2014-15 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 Final Budget for the Fiscal Year 2014-15 is hereby adopted, which includes the following expenditures:

Salaries and Employee Benefits:	\$13,309,375
Services and Supplies:	1,540,639
Contingency:	0
Fixed Assets:	
Structures and Improvements	6,096,000
Equipment	<u>667,100</u>
Total Budget Requirements:	\$21,613,114

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

BE IT FURTHER RESOLVED that the means of financing the capital assets listed in the amount not to exceed \$391,500 will be by monies derived from the Capital Replacement Fund.

BE IT FURTHER RESOLVED that the means of financing the projected budget shortfall reflected in the budget shall be by the transfer of monies from the General Reserve in the necessary amount.

BE IT FURTHER RESOLVED by the Board of Directors in accordance with Section 13890 of the Health and Safety Code, the Final Budget for the pending

EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION NO. 2014-14

annexation of Latrobe Fire Protection District for the Fiscal Year 2014-15 is hereby adopted with total expenditures of \$448,015.

BE IT FURTHER RESOLVED that the Final 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 18th day of September, 2014, by the following vote:

AYES:

ABSTAIN:

NOES:

ABSENT:

ATTEST:

Barbara Winn, President

Connie L. Bair, Board Secretary

NOTES