
FINAL BUDGET

2013 / 2014

EL DORADO HILLS FIRE DEPARTMENT

Approved: September 19, 2013

TABLE OF CONTENTS

Final Budget 1

Revenue and Budget Summary 4

Reserve Fund Summary (6/30/2013)..... 5

Budget History 6

Changes Made to Tentative Final Budget 8

Current Staffing Plan..... 9

Budget Resolution 10

EL DORADO HILLS FIRE DEPARTMENT
2013-2014 FINAL BUDGET

601.0	SALARIES & WAGES		\$7,469,988
1.1	Chief/Deputy Chief	\$290,575	
1.2	Division/Battalion Chiefs	433,758	
1.3	Captains/Fire Prev Spec.	1,429,848	
1.4	Engineers	1,155,456	
1.5	Firefighters	1,759,568	
1.6	Chief Finance/Clerical/Ops Spec/Misc.	403,083	
1.7	Volunteer Pay	75,000	
1.8	Directors	14,800	
1.9	Overtime	1,535,000	
	.1 Operational OT	\$1,185,000	
	.2 OES Coverage	250,000	
	.3 JPA Ambulance	100,000	
1.10	Education Pay	372,900	
602.0	P.E.R.S.		2,079,987
603.0	GROUP INSURANCE		1,855,153
3.1	Life Insurance	5,746	
3.2	Health Insurance	1,086,537	
3.3	CSFA Disability	12,870	
3.4	Health Cost for Retirees	750,000	
604.0	DENTAL VISION		147,460
605.0	UNEMPLOYMENT INSURANCE		15,994
606.0	VACATION & SICK EXPENSE		125,000
607.0	MEDICARE/SOCIAL SECURITY		105,968
613.2	WORKERS COMPENSATION		519,898
	Total Salaries & Benefits		\$ 12,319,448

EL DORADO HILLS FIRE DEPARTMENT
2013-2014 FINAL BUDGET

610.0	CLOTHING & PERSONAL SUPPLIES		92,300
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		55,300
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		374,440
20.1	Audit	10,500	
20.2	Legal	120,000	
20.3	Notices	3,500	
20.4	Other Professional Services	239,440	
20.5	Election Services	1,000	
622.0	RENTS & LEASES - BUILDINGS & IMPROVEMENTS		104,744
623.0	SMALL TOOLS AND SUPPLIES		46,900

EL DORADO HILLS FIRE DEPARTMENT

2013-2014 FINAL 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		\$ 1,412,994
	Total Salaries and Operations		\$ 13,732,442
672.0	FIXED ASSETS		\$ 5,053,100
1	Computers and Printers	10,000	
2	IPAD3s / Cradle Points	17,400	
3	Bullard Camera	8,500	
4	Gas Tank & Installation	4,500	
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	
9	SCBA Buddy Breathers	25,700	
10	800 Mhz Radio	6,000	
	ESTIMATED BUDGET FOR DEPRECIATION (To Capital Reserve Account)		-
	CONTINGENCY		-
	TOTAL BUDGET	Total	\$ 18,785,542

REVENUE AND BUDGET SUMMARY

EL DORADO HILLS FIRE DEPARTMENT
2013-2014 FINAL BUDGET

REVENUE AND BUDGET SUMMARY

2013/2014 Tentative Final Budget		\$	18,785,542
Less Capital Assets			<u>(5,053,100)</u>
Salaries and Operations Budget		\$	13,732,442
2013/2014 Property Tax Revenue	12,117,697		
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>13,652,697</u>
Balance Transfer from General Reserve		\$	79,745
Budget for Capital Assets		\$	5,053,100
Transfers from Reserves / Revenue			
From General Reserve			
Balance Transfer from General Reserve	11,200		
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>5,053,100</u>
Balance transferred to General Reserve		\$	-

Notes:

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

(No Supplemental Taxes projected)

RESERVE FUND SUMMARY

EL DORADO HILLS FIRE DEPARTMENT

2013-2014 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 **\$3,570,862**. (Year End 6/30/13)

BUDGET HISTORY

EL DORADO HILLS FIRE DEPARTMENT
2013-14 Final Budget

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 Actual Expenditures Final	2013-14 Final 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	5,019,412	5,069,205	49,793
6011	Education Pay	355,994	396,983	438,000	470,691	369,732	386,792	372,900	(13,892)
6016	Salaries & Wages, Clerical/Ops		395,771	399,962	430,036	425,977	377,375	403,083	25,708
6017	Volunteer Pay	75,720	84,795	89,060	63,070	72,005	38,225	75,000	36,775
6018	Director pay	14,600	12,400	14,800	15,800	13,100	10,600	14,800	4,200
6019	Overtime								-
1	Overtime, Operational	1,776,264	1,309,795	1,874,067	1,562,816	1,151,307	1,229,078	1,185,000	(44,078)
2	Overtime, Outside Aid		478,075	111,650	-	38,481	178,829	250,000	71,171
3	Overtime, JPA		156,239	107,874	173,621	133,569	114,224	100,000	(14,224)
6020	P.E.R.S. Retirement	2,050,891	1,811,813	2,130,283	2,217,160	2,018,524	1,983,803	2,079,987	96,184
6030	Health Benefits								-
1	Life Insurance		6,027	5,882	5,586	5,198	5,039	5,746	707
2	Health Benefits	1,066,687	957,446	914,125	932,383	934,557	979,530	1,086,537	107,007
3	Disability Insurance		14,255	14,001	13,241	11,895	11,700	12,870	1,170
4	Health Cost of Retirees		709,294	787,359	690,106	684,874	712,584	750,000	37,416
6040	Dental/Vision Expense	146,655	155,210	154,630	149,750	139,070	133,950	147,460	13,510
6050	Unemployment Insurance	12,951	12,222	15,773	17,983	15,709	15,021	15,994	973
6060	Vacation & Sick Expense to F	286,439	217,404	156,406	183,285	104,539	133,775	125,000	(8,775)
6070	Medicare	103,901	116,076	121,286	124,190	99,305	104,793	105,968	1,175
6132	Workers Compensation	251,595	360,960	370,513	406,189	444,662	418,985	519,898	100,913
6000	Total Salaries and Benefits	11,872,210	13,004,304	13,592,502	13,386,059	11,739,057	11,853,715	12,319,448	465,733
General Operating Expense									
6100	Clothing and Personal Suppl	127,137	149,839	105,374	57,665	73,825	56,651	92,300	35,649
6111	Communication Expense	47,548	64,308	61,177	48,780	44,637	44,897	57,200	12,303
6112	Dispatch Services		9,857	11,330	12,178	13,580	17,044	18,000	956
6120	Housekeeping Expense	17,549	19,527	16,703	16,300	13,430	21,286	21,360	74
6131	General Insurance	39,283	45,707	46,829	46,486	44,274	47,748	51,000	3,252
6140	Maintenance of Equipment	292,612							
1	Tires		15,794	8,742	7,015	15,294	14,842	14,000	(842)
2	Parts & Supplies		7,857	9,521	6,752	5,359	7,162	10,000	2,838
3	Outside Work		122,149	123,784	80,070	85,145	102,267	100,500	(1,767)
4	Equipment Maintenance		60,057	70,362	47,355	45,925	97,865	120,845	22,980
5	Radio Maintenance		12,049	3,485	4,254	2,305	3,353	5,000	1,647
6150	Maintenance, Structures and	68,781	71,667	57,152	29,592	54,170	36,298	55,300	19,002
6160	Medical Supplies	8,155	4,546	2,916	908	393	883	1,000	117
6170	Dues and Subscriptions	7,174	6,955	8,016	5,711	5,257	6,157	7,355	1,198
	Miscellaneous								-
6180	1 Miscellaneous	6,778	8,715	5,315	6,963	5,207	5,699	8,700	3,001
	2 Honor Guard		14,948	1,685	3,698	15,090	2,806	3,000	194
	3 Explorer Program			-	4,212	608	1,000	1,000	-
	4 Pipes and Drums			-			2,903	3,000	97
									-
									-
									-
									-

EL DORADO HILLS FIRE DEPARTMENT
2013-14 Final Budget

Budget History

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Continued-									-
									-
6190 Office Supplies	45,291	47,332	30,034	19,459	21,935	16,417	20,350	3,933	
6200 Professional Services	166,001								-
1 Audit		8,000	11,000	9,000	9,500	9,750	10,500	750	
2 Legal Services		80,900	194,477	137,280	132,505	116,464	120,000	3,536	
3 Notices		1,380	1,426	592	2,053	497	3,500	3,003	
4 Miscellaneous/HR		99,321	100,069	185,315	172,262	172,676	239,440	66,764	
5 Elections/Tax Administration		35	-	17,548	-	13,851	1,000	(12,851)	
6220 Rents and Leases - Buildings & Improvements						552	104,744	104,192	
6230 Small Tools and Supplies	72,502	97,306	45,241	57,072	49,134	43,624	46,900	3,276	
6240 Special Expenses	123,044								-
1 Training		72,829	114,755	67,370	42,311	35,860	69,750	33,890	
2 Fire Prevention		22,549	19,632	16,863	14,472	17,149	14,250	(2,899)	
3 Licenses		123	103	521	78	285	1,000	715	
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	52,201	75,000	22,799	
2 Travel		20,310	12,374	9,441	10,931	7,873	15,000	7,127	
3 Meals and Refreshments		19,876	18,131	16,180	13,016	12,467	18,000	5,533	
6260 Utilities	71,255								-
1 Electricity		55,585	52,386	53,559	50,521	51,809	60,000	8,191	
2 Natural Gas/Propane		21,552	20,089	23,331	15,887	14,652	27,000	12,348	
3 Water/Sewer		10,276	8,973	9,514	11,394	12,951	14,000	1,049	
									-
Total General Operating Expenses	1,217,239	1,227,811	1,213,962	1,058,299	1,032,133	1,047,937	1,412,994	365,057	-
									-
Total Salaries, Benefits and	13,089,449	14,232,115	14,806,464	14,444,358	12,771,190	12,901,652	13,732,442	830,790	-
									-
Capital Assets									-
6720 Fixed Assets	3,566,527	207,135	88,389	1,010,801	144,617	1,254,113	5,053,100	3,798,987	
6850 Expense to Capital Reserve	1,016,638	966,362	838,754	-	-	-	-	-	
Total Fixed Assets	4,583,165	1,173,497	927,143	1,010,801	144,617	1,254,113	5,053,100	3,798,987	-
Contingency	-	-	-	-	-	-	-	-	-
Expense to CalPERS Side Fund (One time)					1,094,218	659,573	-	(659,573)	
									-
Total Budget	17,672,614	15,405,612	15,733,607	15,455,159	14,010,025	14,815,338	18,785,542	3,970,204	-

HIGHLIGHTS OF CHANGES

Highlight of Changes made to Tentative Final Budget

Revenue

- Increased Annual Property Tax Revenue by \$65,994. This year's tax equated to a positive 1.5% instead of a positive 1.0% as projected.
- Projected transfer from General Reserve increased to \$79,745 from Operating Revenue.

Expenses

601.0 Salaries & Wages (\$199,942 increase)

A new staffing plan has been put into place which will be implemented over the course of this fiscal year. (It is estimated that for next year a full year of this staffing plan *only* will increase next year's budget approximately \$75,000.) This would not include other wage and benefit increases.

603.2 Health Insurance (\$30,497 decrease)

The projected increase to health insurance rates was less than expected. (Approximate 3.5% increase.)

615.0 Maintenance of Structures and Grounds (\$12,000 increase)

This category increased to cover the cost of the temporary Station 84.

620.4 Professional Services (\$20,000 net decrease)

This category decreased for the partial cost of the Accreditation following the Strategic Planning Model that will be completed in the next year.

6720 Capital Assets

672.9 SCBA Buddy Breathers (\$25,700 increase)

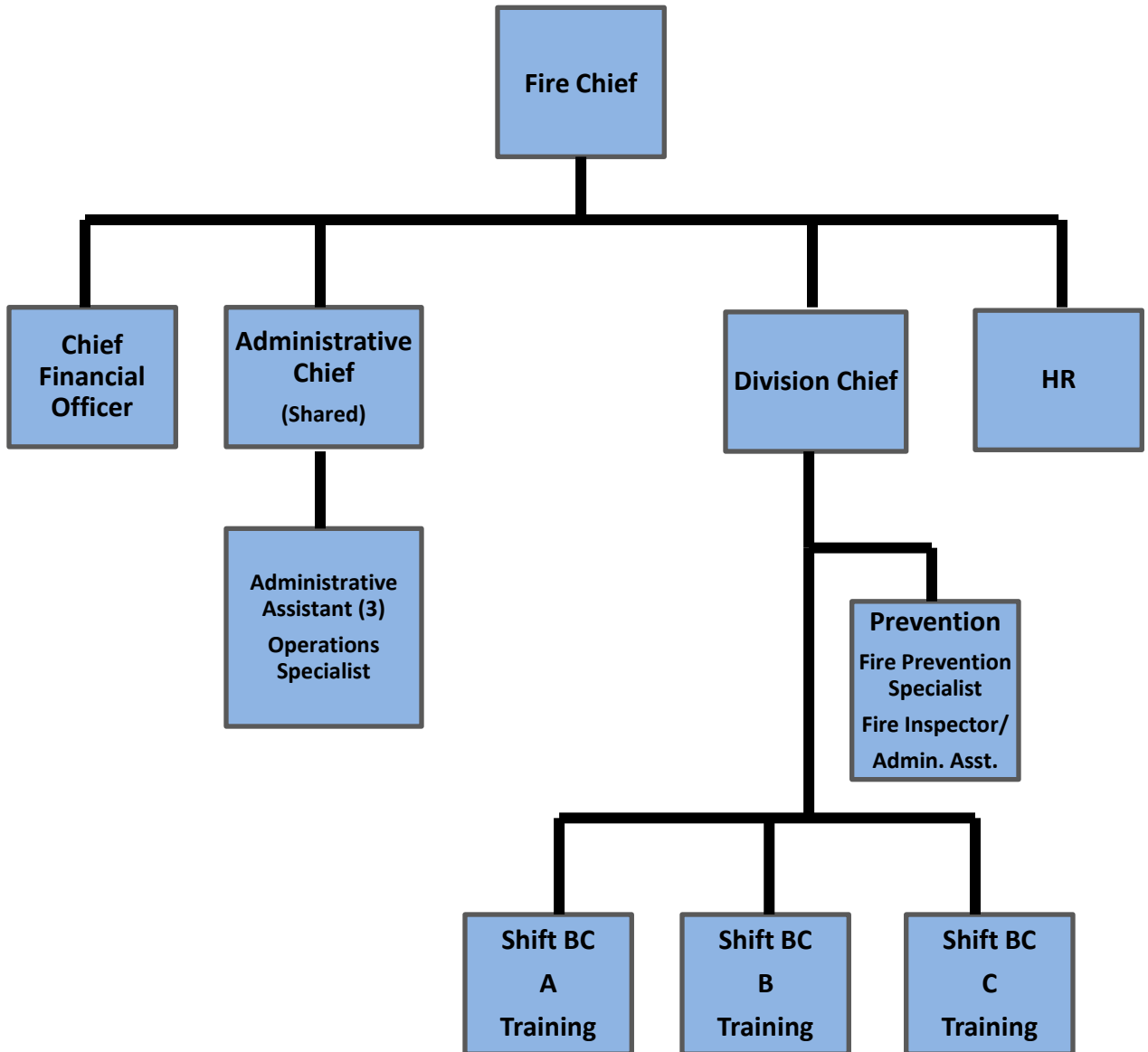
This category covers additional equipment for the new SCBAs in the event of an emergency when more oxygen could be needed.

672.10 800 MHz Radio (\$6,000 increase)

This category is for a new radio for a Chief's vehicle.

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

Current Staffing Plan Organization Chart (2013)



BUDGET RESOLUTION

EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION 2013-08

Resolution Adopting the 2013-14 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 2013-14 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 2013-14 is hereby adopted, which includes the following expenditures:

Salaries and Employee Benefits:	\$12,319,448
Services and Supplies:	1,412,994
Contingency:	0
Fixed Assets:	
Structures and Improvements	4,236,000
Equipment	<u>817,100</u>
Total Budget Requirements:	\$18,785,542

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 \$605,900 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 that the Final Budget is hereby adopted and available for inspection by interested persons.

EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION NO. 2013-08

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 19th day of September, 2013, by the following vote:

AYES: Barber, Hartley, Hidahl, Winn

ABSTAIN: None

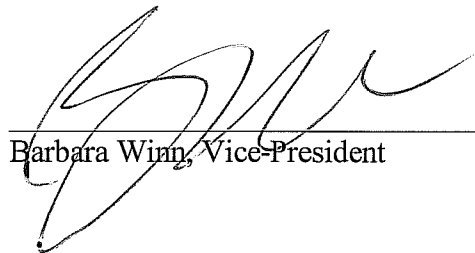
NOES: None

ABSENT: Durante

ATTEST:



Connie L. Bair, Board Secretary



Barbara Winn, Vice-President