
FINAL BUDGET

2015 / 2016

EL DORADO HILLS FIRE DEPARTMENT

Approved: 9/17/2015

TABLE OF CONTENTS

Final Budget..... 1

Revenue and Budget Summary 5

Reserve Fund Summary (6/30/2015) 6

Budget History 7

Budget Resolution..... 9

FINAL BUDGET

EL DORADO HILLS FIRE DEPARTMENT

2015-2016 FINAL BUDGET

REVENUE

2015/2016 Property Tax Revenue	14,285,616
2015/2016 Base Revenue Transfer for Latrobe (from County)	256,651
Supplemental Property Taxes (Estimated)	135,000
Prevention Fees (Estimated)	25,000
Miscellaneous Revenue	110,000
2015/2016 Interest Revenue (Estimated)	40,000
OES Reimbursement (Estimated)	400,000
From Development Fee (Facilities Master Plan)	75,000
From El Dorado County JPA (Estimated)	804,000

Total Revenue

\$ 16,131,267

SALARIES AND OPERATIONS

601.0	SALARIES & WAGES		\$8,813,264
1.1	Chief	\$187,200	
1.2	Division/Deputy/Battalion Chiefs	518,529	
1.3	Captains/Fire Prev Spec.	1,751,766	
1.4	Engineers	1,483,404	
1.5	Firefighters / Paramedics	1,786,414	
1.6.1	Chief Finance/Clerical/Ops Spec/Misc.	402,659	
1.6.2	Fire Prevention	198,192	
1.7	Volunteer Pay	115,000	
1.8	Directors	16,000	
1.9	Overtime	1,950,000	
	.1 Operational OT	\$1,450,000	
	.2 OES Coverage	400,000	
	.3 JPA Ambulance	100,000	
1.10	Education Pay	404,100	
602.0	P.E.R.S.		2,270,041
603.0	GROUP INSURANCE		2,110,827
3.1	Life Insurance	6,895	
3.2	Health Insurance	1,343,892	
3.3	CSFA Disability	14,040	
3.4	Health Cost for Retirees	746,000	

EL DORADO HILLS FIRE DEPARTMENT**2015-2016 FINAL BUDGET**

604.0	DENTAL VISION		169,200
605.0	UNEMPLOYMENT INSURANCE		18,248
606.0	VACATION & SICK EXPENSE		100,000
607.0	MEDICARE/SOCIAL SECURITY		130,893
613.2	WORKERS COMPENSATION		759,282
	Total Salaries & Benefits		\$ 14,371,755
610.0	CLOTHING & PERSONAL SUPPLIES		77,900
611.0	COMMUNICATIONS		178,440
11.1	Business Phones	69,740	
11.2	Dispatch Fees	108,700	
612.0	HOUSEKEEPING		23,300
613.0	INSURANCE		62,000
13.1	General Insurance	62,000	
614.0	MAINTENANCE OF EQUIPMENT		294,150
14.1	Tires	25,000	
14.2	Parts and Supplies	10,000	
14.3	Outside Work	110,500	
14.4	Equipment Maintenance	142,950	
14.5	Radio Maintenance	5,700	
615.0	MAINTENANCE OF STRUCTURES AND GROUNDS		99,310
616.0	MEDICAL SUPPLIES		3,900
617.0	DUES AND SUBSCRIPTIONS		9,110

EL DORADO HILLS FIRE DEPARTMENT

2015-2016 FINAL BUDGET

618.0	MISCELLANEOUS		12,500
18.1	Miscellaneous	4,000	
18.2	Honor Guard	4,000	
18.3	Explorer Program	1,500	
18.4	Pipes and Drums	3,000	
619.0	OFFICE SUPPLIES		20,850
620.0	PROFESSIONAL SERVICES		509,650
20.1	Audit	10,500	
20.2	Legal	120,000	
20.3	Notices	3,500	
20.4	Other Professional Services	374,650	
20.5	Election Services	1,000	
622.0	RENTS & LEASES - BUILDINGS & IMPROVEMENTS		25,928
623.0	SMALL TOOLS AND SUPPLIES		57,300
624.0	SPECIAL DEPARTMENTAL EXPENSES		107,750
24.1	Training	90,500	
24.2	Fire Prevention	13,250	
24.3	Drivers License Fees	1,000	
24.4	Directors' Training and Travel	3,000	
625.0	TRANSPORTATION AND TRAVEL		120,000
25.1	Fuel and Oil	80,000	
25.2	Travel	20,000	
25.3	Meals and Refreshments	20,000	
626.0	UTILITIES		104,000
26.1	Electric	65,000	
26.2	Gas	25,000	
26.3	Water/Sewer	14,000	

Total Operations

\$ 1,706,088

Total Salaries and Operations

\$ 16,077,843

EL DORADO HILLS FIRE DEPARTMENT

2015-2016 FINAL BUDGET

FIXED ASSETS & OTHER NON-RECURRING EXPENDITURES

672.0	FIXED ASSETS		\$ 3,410,300
1	Computers and Printers	10,000	
2	IPAD3s / Cradle Points	4,800	
3	Hose Tester	4,000	
4	Phone Systems (All Stations)	40,000	
5	Station 84 Demolition & Construction	2,546,000	
6	SUV - Prevention (2)	100,000	
7	Type III & Type VI Vehicles	450,000	
8	Motorola Radios (4) M85	19,000	
9	Portable Radios Dual Band (6)	37,000	
10	Turnouts	120,000	
11	Fire Alerting w/Controller/Printers	43,500	
12	Holmatro Power Unit - Combi Tool	12,000	
13	SCBA (4)	24,000	
	Budget for Capital Reserve Account		0
	CalPERS Unfunded Liability Payment		1,200,000
	CONTINGENCY		<u>0</u>
	TOTAL BUDGET		\$ 20,688,143

REVENUE AND BUDGET SUMMARY

EL DORADO HILLS FIRE DEPARTMENT

2015-2016 FINAL BUDGET

REVENUE AND BUDGET SUMMARY

Total Projected Revenue	\$	16,131,267	
2015/2016 Tentative Final Budget	\$	20,688,143	
Less Capital Assets		(3,410,300)	
Less CalPERS Payment		(1,200,000)	
Salaries and Operations Budget	\$	16,077,843	
Balance Transfer to General Reserve	\$	53,424	(a)

Budget for Capital Assets	\$	3,410,300	
----------------------------------	----	-----------	--

Revenue and Budget Transfers			
From General Reserve / Development Fee Revenue			
From General Reserve (Sta 84)	1,273,000	(b)	
From Development Fee (Sta 84 50%)	1,273,000		
(15/16 Development Fees Revenue Estimated)	1,000,000		
From Sale of Assets	0		
From Capital Replacement Fund	864,300		
			3,410,300

Proposed Transfer from General Reserve	(b)-(a)	\$	1,219,576	*
---	---------	----	------------------	---

Budget for CalPERS payment to Unfunded Liability	\$	1,200,000	
From General Reserve	1,200,000		
Proposed Transfer from General Reserve	\$	1,200,000	*

Notes:

*Total Proposed Transfer from General Reserve \$2,419,576

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

RESERVE FUND SUMMARY

EL DORADO HILLS FIRE DEPARTMENT

2015-2016 FINAL BUDGET

RESERVE FUND

AS OF JUNE 30, 2015

GENERAL RESERVE FUND

\$13,840,847

CAPITAL REPLACEMENT FUND

\$4,245,134

DEVELOPMENT FEE FUND

\$1,191,898

RETIREE MEDICAL RESERVE

\$26

TOTAL RESERVES

\$19,277,905

Note: As of 6/30/15, the District has \$5,061,223 in the OPEB Trust Fund for retiree health care.

BUDGET HISTORY

EL DORADO HILLS FIRE DEPARTMENT
2015-16 Final Budget

Budget History

Update 6-16-15									
Account Title		2009-10 Actual Expenditures	2010-11 Actual Expenditures	2011-12 Actual Expenditures	2012-13 Actual Expenditures Final	2013-14 Expenditures Final	(With Latrobe) 2014-15 Expenditures Final Budget	2015-2016 Final Budget	Increase (Decrease) from Prior Year Actual
Salaries and Benefits Expense									
6001	Salaries & Wages, Fire	5,886,831	5,930,151	5,076,552	5,019,412	4,887,897	5,534,757	5,678,267	143,510
6011	Education Pay	438,000	470,691	369,732	386,792	357,223	367,100	404,100	37,000
6016	Salaries & Wages, Clerical/O	399,962	430,036	425,977	377,375	369,334	557,703	649,897	92,194
6017	Volunteer Pay	89,060	63,070	72,005	38,225	34,045	75,000	115,000	40,000
6018	Director pay	14,800	15,800	13,100	10,600	15,300	16,000	16,000	-
6019	Overtime								-
1	Overtime, Operational	1,874,067	1,562,816	1,151,307	1,229,078	1,432,144	1,475,000	1,450,000	(25,000)
2	Overtime, Outside Aid	111,650	-	38,481	178,829	194,278	250,000	400,000	150,000
3	Overtime, JPA	107,874	173,621	133,569	114,224	228,411	100,000	100,000	-
6020	P.E.R.S. Retirement	2,130,283	2,217,160	2,018,524	1,983,803	1,971,986	2,341,839	2,270,041	(71,798)
6030	Health Benefits								-
1	Life Insurance	5,882	5,586	5,198	5,039	4,948	5,818	6,895	1,077
2	Health Benefits	914,125	932,383	934,557	979,530	1,029,405	1,195,474	1,343,892	148,418
3	Disability Insurance	14,001	13,241	11,895	11,700	11,661	14,235	14,040	(195)
4	Health Cost of Retirees	787,359	690,106	684,874	712,584	738,424	724,300	746,000	21,700
6040	Dental/Vision Expense	154,630	149,750	139,070	133,950	137,630	154,660	169,200	14,540
6050	Unemployment Insurance	15,773	17,983	15,709	15,021	13,761	19,144	18,248	(896)
6060	Vacation & Sick Expense to R	156,406	183,285	104,539	133,775	(19,561)	25,000	100,000	75,000
6070	Medicare	121,286	124,190	99,305	104,793	105,941	129,372	130,893	1,521
6132	Workers Compensation	370,513	406,189	444,662	418,985	522,033	668,303	759,282	90,979
6000	Total Salaries and Benefits	13,592,502	13,386,059	11,739,057	11,853,715	12,034,860	13,653,705	14,371,755	718,050
General Operating Expense									
6100	Clothing and Personal Supplies	105,374	57,665	73,825	56,651	57,914	85,050	77,900	(7,150)
6111	Communication Expense	61,177	48,780	44,637	44,897	47,624	60,580	64,740	4,160
6112	Dispatch Services	11,330	12,178	13,580	17,044	49,355	61,200	108,700	47,500
6120	Housekeeping Expense	16,703	16,300	13,430	21,286	21,291	22,575	23,300	725
6131	General Insurance	46,829	46,486	44,274	47,748	46,417	65,000	62,000	(3,000)
6140	Maintenance of Equipment								-
1	Tires	8,742	7,015	15,294	14,842	20,281	15,000	25,000	10,000
2	Parts & Supplies	9,521	6,752	5,359	7,162	19,401	17,500	10,000	(7,500)
3	Outside Work	123,784	80,070	85,145	102,267	51,766	95,500	110,500	15,000
4	Equipment Maintenance	70,362	47,355	45,925	97,865	99,191	134,790	142,950	8,160
5	Radio Maintenance	3,485	4,254	2,305	3,353	3,671	6,000	5,700	(300)
6150	Maintenance, Structures and	57,152	29,592	54,170	36,298	46,431	51,440	99,310	47,870
6160	Medical Supplies	2,916	908	393	883	51	1,500	3,900	2,400
6170	Dues and Subscriptions	8,016	5,711	5,257	6,157	6,735	8,105	9,110	1,005
	Miscellaneous								-
6180	1 Miscellaneous	5,315	6,963	5,207	5,699	2,124	4,000	4,000	-
	2 Honor Guard	1,685	3,698	15,090	2,806	2,490	4,400	4,000	(400)
	3 Explorer Program	-	4,212	608	1,000	505	1,500	1,500	-
	4 Pipes and Drums	-	-	-	2,903	-	3,000	3,000	-
6190	Office Supplies	30,034	19,459	21,935	16,417	16,664	19,250	20,850	1,600
6200	Professional Services								-
1	Audit	11,000	9,000	9,500	9,750	9,500	13,500	10,500	(3,000)
2	Legal Services	194,477	137,280	132,505	116,464	128,296	120,000	120,000	-
3	Notices	1,426	592	2,053	497	1,931	3,750	3,500	(250)
4	Miscellaneous/HR	100,069	185,315	172,262	172,676	169,912	309,080	399,650	90,570
5	Elections/Tax Administration	-	17,548	-	13,851	-	20,000	1,000	(19,000)

EL DORADO HILLS FIRE DEPARTMENT
2015-16 Final Budget

Budget History

Continued-								
6220 Rents and Leases - Buildings & Improvements				552	105,336	106,554	33,192	(73,362)
6230 Small Tools and Supplies	45,241	57,072	49,134	43,624	44,000	42,800	57,300	14,500
6240 Special Expenses								-
1 Training	114,755	67,370	42,311	35,860	48,507	84,350	90,500	6,150
2 Fire Prevention	19,632	16,863	14,472	17,149	7,890	13,000	13,250	250
3 Licenses	103	521	78	285	33	1,000	1,000	-
4 Directors' Training and Travel	1,813	-	-	-	-	3,000	3,000	-
6250 Transportation and Travel								-
1 Fuel and Oil	51,068	57,314	61,634	52,201	67,633	83,250	80,000	(3,250)
2 Travel	12,374	9,441	10,931	7,873	20,936	20,000	20,000	-
3 Meals and Refreshments	18,131	16,180	13,016	12,467	20,641	20,300	20,000	(300)
6260 Utilities								-
1 Electricity	52,386	53,559	50,521	51,809	50,848	63,600	65,000	1,400
2 Natural Gas/Propane	20,089	23,331	15,887	14,652	12,704	27,000	25,000	(2,000)
3 Water/Sewer	8,973	9,514	11,394	12,951	11,910	14,000	14,000	-
Total General Operating Exp	1,213,962	1,058,299	1,032,133	1,047,937	1,191,988	1,601,574	1,733,352	131,778
Total Salaries, Benefits and	14,806,464	14,444,358	12,771,190	12,901,652	13,226,848	15,255,279	16,105,107	849,828
Capital Assets								-
6720 Fixed Assets	88,389	1,010,801	144,617	1,254,113	691,417	6,763,100	3,410,300	(3,352,800)
6850 Expense to Capital Reserve	838,754	-	-	-	-	-	-	-
Total Fixed Assets	927,143	1,010,801	144,617	1,254,113	691,417	6,805,850	3,410,300	(3,395,550)
Contingency	-	-	-	-	-	-	-	-
Expense to CalPERS Side Fund / Unfunded Liability			1,094,218	659,573	-	-	1,200,000	1,200,000
Total Budget	15,733,607	15,455,159	14,010,025	14,815,338	13,918,265	22,061,129	20,715,407	(1,345,722)

BUDGET RESOLUTION

EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION 2015-12

Resolution Adopting the 2015-16 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 2015-16 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 2015-16 is hereby adopted, which includes the following expenditures:

Salaries and Employee Benefits:	\$14,371,755
Services and Supplies:	1,706,088
CalPERS Unfunded Liability Payment:	1,200,000
Fixed Assets:	
Structures and Improvements	2,546,000
Equipment	<u>864,300</u>
Total Budget Requirements:	\$20,688,143

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 \$864,300 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.

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 17th day of September, 2015, by the following vote:

AYES: Winn, Hidahl, Hartley

ABSTAIN: None

NOES: Durante, Hus

ABSENT: None

ATTEST:

Barbara Winn, President

Connie L. Bair, Board Secretary

NOTES