
PRELIMINARY BUDGET

2015 / 2016

DRAFT

EL DORADO HILLS FIRE DEPARTMENT

Approved: _____

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El Dorado Hills Fire Department

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Dave Roberts
Fire Chief

DATE: June 17, 2015
TO: Board of Directors
FROM: Dave Roberts, Fire Chief
SUBJECT: 2015-2016 Preliminary Budget

TOPIC

This report with attachments represents the 2015-2016 Preliminary Budget.

SUMMARY

The attached budget is the recommended Preliminary Budget for fiscal year 2015/2016. As per statutory requirement, the Preliminary Budget must be adopted by June 30, 2015, and the Final Budget must be adopted by September 30, 2015.

BACKGROUND

The proposed Preliminary Budget was developed with the participation and input from the Chief Financial Officer, all Chief Officers, and Staff. 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.

The County estimates that the District will receive a 5% increase in tax revenue. In preparing this budget, Staff has used this conservative 5% increase.

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 computers and iPads, hose tester, phone systems 2 vehicles, a Type III Engine, radios, 4 SCBAs, turnouts, and the Holmatro Tool (\$789,300) will be transferred from the Capital Replacement Fund. Major expenses such as construction of Station 84, however, will be paid for by 50% Development Fees and 50% 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 \$750,000. 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 2014/2015 fiscal year is estimated to decrease this year as projected. The major contributing factor to the decrease in Fund Balance is the purchase of capital assets. The District continues to monitor service and supplies expenditures in an effort to control expenditures.

Reserves

The following are the reserves balances for the fiscal year ending June 30, 2014:

	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Reserve, Undesignated	\$14,637,036	\$ 14,390,105
Capital Improvement Reserve	\$ 4,829,631	\$ 5,296,672
Development Fee Fund	\$ 1,141,621	\$ 0
Retiree Medical Reserve	\$ 92,223	\$ 92,012
Vacation and Sick Reserve	\$ 1,222,530	\$ 1,277,409
Dental/Vision Reserve	\$ <u>353,808</u>	\$ <u>340,921</u>
Total Reserves	<u>\$ 22,276,849</u>	<u>\$ 21,397,119</u>

It is anticipated that the June 30, 2015 reserve balances will decrease based on the purchase of the capital assets and the construction of Station 84. 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.

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 has seen increased revenue from Development Fees for the past couple of 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 that 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 (\$15,807,654) are greater than Budgeted General Operating Expenditures (\$15,620,806) by \$186,848. (The annual revenue is calculated at a 5% 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 and the General Reserve as listed.

RECOMMENDATION

Staff recommends that the Board of Directors review, discuss, and approve the 2015-2016 Preliminary Budget.

PRELIMINARY BUDGET

EL DORADO HILLS FIRE DEPARTMENT
2015-16 Preliminary Budget

601.0	SALARIES & WAGES		\$8,480,614
1.1	Chief/Division Chief	\$326,784	
1.2	Battalion Chiefs	376,308	
1.3	Captains/Fire Prev Spec.	1,690,560	
1.4	Engineers	1,201,968	
1.5	Firefighters / Paramedics	1,965,668	
1.6	Chief Finance/Clerical/Fire Prev/Ops Spec/Misc.	597,226	
1.7	Volunteer Pay	115,000	
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	391,100	
602.0	P.E.R.S.		2,139,316
603.0	GROUP INSURANCE		2,158,495
3.1	Life Insurance	6,320	
3.2	Health Insurance	1,392,135	
3.3	CSFA Disability	14,040	
3.4	Health Cost for Retirees	746,000	
604.0	DENTAL VISION		163,400
605.0	UNEMPLOYMENT INSURANCE		16,904
606.0	VACATION & SICK EXPENSE		50,000
607.0	MEDICARE/SOCIAL SECURITY		126,069
613.2	WORKERS COMPENSATION		743,956
	Total Salaries & Benefits		\$ 13,878,754

EL DORADO HILLS FIRE DEPARTMENT
2015-16 Preliminary Budget

610.0	CLOTHING & PERSONAL SUPPLIES		77,900
611.0	COMMUNICATIONS		173,440
11.1	Business Phones	64,740	
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		284,150
14.1	Tires	15,000	
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
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		528,020
20.1	Audit	10,500	
20.2	Legal	120,000	
20.3	Notices	3,500	
20.4	Other Professional Services	393,020	
20.5	Election Services	1,000	
622.0	RENTS & LEASES - BUILDINGS & IMPROVEMENTS		63,522
623.0	SMALL TOOLS AND SUPPLIES		57,300

EL DORADO HILLS FIRE DEPARTMENT

2015-16 Preliminary Budget

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		99,000
26.1	Electric	60,000	
26.2	Gas	25,000	
26.3	Water/Sewer	14,000	
	Total Operations		\$ 1,742,052
	Total Salaries and Operations		\$ 15,620,806
672.0	FIXED ASSETS		\$ 3,655,300
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	2,866,000	
6	SUV - Prevention (2)	100,000	
7	Type III Engine	375,000	
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	
	ESTIMATED BUDGET FOR DEPRECIATION		-
	(To Capital Reserve Account)		
	CalPERS Unfunded Liability Payment		1,200,000
	CONTINGENCY		-
	TOTAL BUDGET	Total	\$ 20,476,106

Preliminary Budget 6-16-15

REVENUE AND BUDGET SUMMARY

EL DORADO HILLS FIRE DEPARTMENT
2015-16 Preliminary Budget

REVENUE AND BUDGET SUMMARY

2015/2016 Preliminary Budget		\$ 20,476,106
Less Capital Assets		(3,655,300)
Less CalPERS Payment		(1,200,000)
Salaries and Operations Budget		\$ 15,620,806

2015/2016 Property Tax Revenue (Est 5% growth)	14,019,666	
2015/2016 Property Tax Latrobe Portion (Est 1% growth)	412,988	
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)	750,000	

Total Revenue Projected		\$ 15,807,654
Balance Transfer to General Reserve		\$ (186,848)

Budget for Capital Assets \$ 3,655,300

Revenue		
From General Reserve / Development Fee Revenue		
From General Reserve (Sta 84)	1,433,000 *	
From Development Fee (Sta 84 50%)	1,433,000	
(15/16 Development Fees Revenue Estimated)	1,000,000	
From Sale of Assets	0	
From Capital Replacement Fund	789,300	
		3,655,300

Balance transferred from General Reserve \$ 1,433,000

Budget for CalPERS payment to Unfunded Liability		\$ 1,200,000
From General Reserve	1,200,000	
Balance transferred from General Reserve		\$ 1,200,000

Notes:

*Total Transferred from General Reserve \$2,446,152

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

RESERVE FUND SUMMARY

EL DORADO HILLS FIRE DEPARTMENT
2015-16 Preliminary Budget

RESERVE FUND

AS OF JUNE 30, 2014

GENERAL RESERVE FUND

\$14,637,036

CAPITAL REPLACEMENT FUND

\$4,829,631

DEVELOPMENT FEE FUND

\$1,141,621

RETIREE MEDICAL RESERVE

\$92,223

VACATION & SICK RESERVE FUND

\$1,222,530

DENTAL/VISION RESERVE FUND

\$353,808

TOTAL RESERVES

\$22,276,849

Note: As of 3/31/15 the District has \$5,017,411 in the OPEB Trust Fund for retiree health care.

BUDGET HISTORY

**EL DORADO HILLS FIRE DEPARTMENT
2015-16 Preliminary Budget**

Budget History

Update 6-16-15							(With Latrobe)		
Account Title		2009-10 Actual Expenditures	2010-11 Actual Expenditures	2011-12 Actual Expenditures	2012-13 Actual Expenditures Final	2013-14 Expenditures Final	2014-15 Expenditures Final Budget	2015-2016 Preliminary 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	5,561,288	26,531
6011	Education Pay	438,000	470,691	369,732	386,792	357,223	367,100	391,100	24,000
6016	Salaries & Wages, Clerical/O	399,962	430,036	425,977	377,375	369,334	557,703	597,226	39,523
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	250,000	-
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	2,139,316	(202,523)
6030	Health Benefits								
1	Life Insurance	5,882	5,586	5,198	5,039	4,948	5,818	6,320	502
2	Health Benefits	914,125	932,383	934,557	979,530	1,029,405	1,195,474	1,392,135	196,661
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	163,400	8,740
6050	Unemployment Insurance	15,773	17,983	15,709	15,021	13,761	19,144	16,904	(2,240)
6060	Vacation & Sick Expense to F	156,406	183,285	104,539	133,775	(19,561)	25,000	50,000	25,000
6070	Medicare	121,286	124,190	99,305	104,793	105,941	129,372	126,069	(3,303)
6132	Workers Compensation	370,513	406,189	444,662	418,985	522,033	668,303	743,956	75,653
6000	Total Salaries and Benefits	13,592,502	13,386,059	11,739,057	11,853,715	12,034,860	13,653,705	13,878,754	225,049
General Operating Expense									
6100	Clothing and Personal Supplie	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	15,000	-
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	393,020	83,940
5	Elections/Tax Administration	-	17,548	-	13,851	-	20,000	1,000	(19,000)

**EL DORADO HILLS FIRE DEPARTMENT
2015-16 Preliminary Budget**

Budget History

Continued-									
6220	Rents and Leases - Buildings & Improvements				552	105,336	106,554	63,522	(43,032)
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	60,000	(3,600)
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	1,742,052	140,478
	Total Salaries, Benefits and	14,806,464	14,444,358	12,771,190	12,901,652	13,226,848	15,255,279	15,620,806	365,527
	Capital Assets								-
6720	Fixed Assets	88,389	1,010,801	144,617	1,254,113	691,417	6,763,100	3,655,300	(3,107,800)
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	3,655,300	(3,150,550)
	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	20,476,106	(1,585,023)

BUDGET RESOLUTION

EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION 2015-08

Resolution Adopting the 2015-2016 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 2015-16 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 2015-16 is hereby adopted in accordance with the following:

Salaries and Employee Benefits:	\$13,878,754
Services and Supplies:	1,742,052
Contingency:	-0-
Budgeted to Capital Reserve:	-0-
Budgeted for payment to CalPERS Unfunded Liability	1,200,000
Fixed Assets:	
Structures and Improvements	2,866,000
Equipment	<u>789,300</u>
Total Budget Requirements:	\$20,476,106

BE IT FURTHER RESOLVED that the obligations for fixed assets and any new permanent employee positions, are appropriated with the adoption of the 2015-2016 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. 2015-08

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 18th day of June, 2015, by the following vote:

AYES:

ABSTAIN:

NOES:

ABSENT:

ATTEST:

Barbara Winn, President

Connie L. Bair, Board Secretary

NOTES

WORKSHEET BUDGET DETAIL - 2015-16

ACCOUNT	DESCRIPTION	SUBTOTAL	TOTAL
601.0	SALARIES & WAGES		\$ 8,480,614
.1	Chief	187,200	
	Deputy Chief (Share Rescue Chief-contract in Prof Svs)		
.2	Division Chief	139,584	
	Shift Battalion Chief (3)	376,308	
.3	Captains (15) (14 CapP / 1 Cap)	1,690,560	
.4	Engineers (12 P)	1,201,968	
.5	Firefighters (18 P inc. 3 Latrobe)	1,594,620	
	JPA Paramedics (6)	366,048	
	Extra Help Firefighters (Misc.)	5,000	
.6	Chief Financial Officer	60,170	
	Director of Finance	115,000	
	Admin. Asst./Support	224,664	
	Fire Prev Inspector (2)	140,064	
	Operations Support (1)	47,328	
	Retired Annuitant (Fire)	10,000	
.7	Volunteers	115,000	115,000
.8	Directors		
	16 Board Meetings	8,000	16,000
	4 Fire Comm Meetings	800	
	12 Admin Comm Meetings	2,400	
	6 Admin Eval	1,200	
	12 Other	3,600	
.9.1	Overtime		
	Operational		1,450,000
	FLSA	185,000	
	Holiday Pay	210,000	
	Out of Grade	15,000	
	OT - Shift Coverage	450,000	
	OT - Workers Comp	200,000	
	OT - Battalion Chiefs	100,000	
	Prevention	10,000	
	Training	100,000	
	Admin/Comm/EqM/TraBC	75,000	
	Misc.	105,000	
.9.2	OES Coverage	250,000	250,000
.9.3	JPA Ambulance	100,000	100,000
	Overtime reimbursed by JPA		

ACCOUNT	DESCRIPTION		SUBTOTAL	TOTAL
.11	Education Pay			
	Admin-Mgmt Pay	24,000	391,100	
	Chief Officer	6,000		
	AA/BS/Masters	240,000		
	Fire Officer	90,000		
	EMT (Admin Only)	3,600		
	Longevity	22,500		
	Misc/Steps etc.	5,000		
6020	P.E.R.S. RETIREMENT			2,139,316
	Safety Rate	18.524%		
	Employee Contributions	9.000%		
	Misc. Rate	11.718%		
	Employee Contributions	8.000%		
	EMS Tech Wages (New)	11.500%		
	Employee Contributions	11.500%		
	Include EPMC		1,878,925	
	Payment for Unfunded Liability required by PERS		499,000	
	Third Level Survivor Benefit \$2 per mo	1,596	1596	
	Employees pay 3% of Employer portion		(240,205)	
	New Peppra pay 11.5% of wages			
6030	GROUP INSURANCE			2,158,495
.1	Life Insurance	6,320	6,320	
.2	Health		1,392,135	
.3	CSFA Disability		14,040	
	Disability for Safety employees			
.4	Health Costs for Retirees	746,000	746,000	
	Pay for retirees and budget to reserves for OPEB Trust			
6040	DENTAL		163,400	163,400
	Self Insurance for employees/retirees			
6050	UNEMPLOYMENT		16,904	16,904
6060	VACATION & SICK EXPENSE		50,000	50,000
	Balance with liability account/retirees	50,000		
6070	MEDICARE / SOCIAL SECURITY		126,069	126,069
6132	WORKERS COMPENSATION			743,956
Total Salaries and Benefits			\$ 13,878,754	

ACCOUNT	DESCRIPTION		SUBTOTAL	TOTAL
6100	CLOTHING & PERSONAL SUPPLIES			77,900
	Clothing Allowance		30,000	
	\$500 X 56 (JPA pays 6)	28,000		
	\$500 X 4 (Chiefs)	2,000		
	Boots - Cal Osha required	10,000	10,000	
	Nomex, Turnouts and testing	15,000	15,000	
	Safety Equipment	11,000	11,000	
	to include Gloves, helmets, gear bags			
	fanny packs, flashlights			
	Volunteer Uniforms / Badges	7,000	7,000	
	Water PPE	1,900	1,900	
	Misc.	3,000	3,000	
6110	COMMUNICATIONS			173,440
.1	Business Phones		64,740	
	Phones, Internet Connections, Data Cards, etc.			
	Unlimited Cellular Data/4g/Ipad/Routers			
.2	Dispatch Services			
	Dispatch Fees		60,000	
	One time T-1 install for Dispatch		40,000	
	Monthly Fee for T-1		8,700	
6120	HOUSEKEEPING			23,300
	Garbage at all stations	5,800	23,300	
	Shop coats/ rags / Linens	1,500		
	Housekeeping	10,000		
	Housekeeping Supplies	6,000		
6130	INSURANCE			
.1	General Insurance	62,000	62,000	62,000
.2	Workers Compensation			
	FF \$10.09 per \$100 w/1.00% Exp Mod	719,470	743,956	
	Clerical \$0.66 per \$100	2,951		
	Prevention \$0.66 per \$100	1,149		
	Vol \$424 per man/yr (40)	16,960		
	(Less JPA Reimbursement)	(32,000)		
	5% added for unknown 2015 (2nd half)	35,426		
6140	MAINTENANCE OF EQUIPMENT			284,150
.1	Tires	15,000	15,000	
.2	Parts & Supplies	10,000	10,000	
	inc. parts for apparatus and batteries			
.3	Outside Work			
	Annual Maintenance of Vehicles	110,000	110,500	
	Safety Trailer Maintenance	500		

ACCOUNT	DESCRIPTION		SUBTOTAL	TOTAL
.4	Equipment Maintenance		142,950	
	Computer Maintenance / Repair	73,500		
	Annual Computer Program Agmts	17,400		
	Copier/Printer/Phone Maintenance	3,900		
	Fire/Medical Equipment Maintenance	26,100		
	Generator Maint and Permits	15,000		
	SCBA Maintenance	8,000		
	Bullard Cameras/Gas Detectors	5,550		
	Hose/Nozzle Maintenance	3,500		
	(Misc. Adjustment)	(10,000)		
.5	Radio Maintenance	5,700	5,700	
	Radio, pagers, Batteries, Repairs			
6150	MAINTENANCE OF STRUCTURE AND GROUNDS			99,310
	Pest Control	2,510	99,310	
	Heating / AC Repair /App Room Floor	15,000		
	Building Maintenance Supplies	2,000		
	Landscaping Expense	3,000		
	Carpet/Grout Cleaning	3,000		
	Roll up doors / Plymovent / Hoods	29,800		
	Roof Maintenance	2,500		
	Furniture / Misc	5,000		
	Station Repairs / Misc.	36,500		
6160	MEDICAL SUPPLIES			3,900
	Medical Supplies not covered by JPA	1,500	1,500	
	Defibrillator for fireline paramedic	2,400	2,400	
6170	DUES AND SUBSCRIPTIONS			9,110
	Fire Association Dues	1,935	9,110	
	Community Clubs	2,425		
	Newspapers / Magazines	900		
	Business Park Dues	3,100		
	Title 19/24	750		
6180	MISCELLANEOUS			12,500
.1	Miscellaneous		4,000	
	Trophies / Award	3,000		
	Retirements	1,000		
.2	Honor Guard Supplies	4,000	4,000	
.3	Explorer Program Supplies	1,500	1,500	
.4	Pipes and Drums	3,000	3,000	
6190	OFFICE SUPPLIES			20,850
	General Office Supplies	13,300	20,850	
	Bank Charges	1,800		
	Postage and meter	3,250		
	Forms / Calendars	2,500		

ACCOUNT	DESCRIPTION		SUBTOTAL	TOTAL
6200	PROFESSIONAL SERVICES			528,020
.1	Audit	10,500	10,500	
.2	Legal	120,000	120,000	
.3	Public Notices	3,500	3,500	
.4	Other Professional Services		393,020	
	Human Resources Contract	70,000		
	Rescue Contract - Shared Labor	32,000		
	Fire Investigator	3,000		
	Drug Screens / Medical / Wellness	30,550		
	Backgrounds / Pre Employment Medicals	31,370		
	EAP Program	11,000		
	Payroll Service	8,500		
	Actuarial / Dept of Finance / Consulting	3,650		
	Apptix/Web Hosting/SharePoint	26,000		
	Taleo Fees (Evaluations)	4,000		
	LAFCO Fees	10,000		
	Dish and Misc.	5,500		
	Iam Responding/Dropcam/Firehouse	6,750		
	Telestaff Upgrade	6,000		
	Lexipol System	24,700		
	Study - Public Streets	25,000		
	Study - Dispatch	20,000		
	Facilities Master Plan	75,000		
.5	Election Fees			
	Election Year (off year)	1,000	1,000	
6220	RENTS AND LEASES - BUILDINGS AND IMPROVEMENTS			63,522
	Rent for temporary housing (Station 84)		62,622	
	Rent for Apparatus Bay (Station 84)		900	
6230	SMALL TOOLS & SUPPLIES			57,300
	Fire Tools and Equipment	15,000	57,300	
	Foam / AFFF / Wetwater	3,400		
	Replacement Hose and Adaptors	12,000		
	Exercise Equipment	2,000		
	Lawn mower / Weed eaters	500		
	Bolts, Nuts, Hydrant Supplies	2,500		
	Gas Detector/Gauge	1,600		
	Mobile Supplies / Cameras	3,300		
	Rescue Supplies	13,000		
	Pagers	2,500		
	Misc.	1,500		

ACCOUNT	DESCRIPTION		SUBTOTAL	TOTAL
6240	SPECIAL DEPARTMENT EXPENSES			107,750
.1	Training		90,500	
	Seminars and Workshops	25,000		
	Outside Instructors	10,000		
	General Training Expenses	7,500		
	Extrication / EVOC	15,000		
	Target Solutions	10,000		
	Certifications / EMS requirements	15,000		
	CPR / Training Supplies	3,000		
	Volunteer Academy	5,000		
.2	Prevention		13,250	
	Education Materials	10,500		
	Buckle up Baby Supplies	1,000		
	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			120,000
.1	Fuel and Oil	80,000	80,000	
	Gas, Diesel, Oil			
.2	Travel	20,000	20,000	
	Hotels, Air, Rental Car			
.3	Meals and Refreshments	20,000	20,000	
	Meals, Refreshments, Coffee			
6260	UTILITIES			99,000
.1	Electricity	60,000	60,000	
	Station 84, 85, 86, 87, Temp Housing			
.2	Gas	25,000	25,000	
	Natural Gas, Propane			
.3	Water / Sewer	14,000	14,000	
	Station 84, 85, 86, 87			
Total General Operating Expense			\$ 1,742,052	
Total Salaries, Benefits and Operating Expenses			\$ 15,620,806	

ACCOUNT	DESCRIPTION	SUBTOTAL	TOTAL
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6720	FIXED ASSETS		\$ 3,655,300
.1	Computers and Printers	10,000	
.2	IPAD 3 / Cradle Points	4,800	
.3	Hose Tester	4,000	
.4	Phone System (All Stations)	40,000	
.5	Architectural/Grounds - Sta 84 - (Estimated)	2,866,000	
	Architect / Plans and Fees	66,000	
	Construction Costs	1,800,000	
	Furnishings & Equipment	1,000,000	
.6	SUV (Prevention) (2)	100,000	
.7	Type III Engine	375,000	
.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	
	CalPERS Unfunded Liability Payment	1,200,000	1,200,000
	Contingency	-	-
TOTAL BUDGET			\$ 20,476,106

Updated 6-16-15

El Dorado Hills Fire Department Revenue and Expense Summary May 2015

	Final Budget Fiscal Year 2014-2015	Actual Revenue Collected May 2015	Actual Revenue Collected YTD May 31 2015	Unrealized Revenues More Revenue than Expected	% of Revenue Collected
Revenue					
3240 - Tax Revenue					
3260 - Secured Tax Revenue	12,854,212		12,518,496	335,716	97.39%
3270 - Unsecured Tax Revenue	270,755		518,797	(248,042)	191.61%
3280 - Homeowners Tax Revenue	138,173		141,900	(3,727)	102.70%
3320 - Supplemental Tax Revenue	135,000		184,950	(49,950)	137.00%
3335 - Latrobe Tax Revenue	341,866		324,935	16,931	95.05%
3330 - Sacramento County Revenue	10,000		7,990	2,010	79.90%
Total 3240 - Tax Revenue	13,750,006	* See Note	13,697,067	52,939	99.62%
3510 - Misc. Operating Revenue					
3511 - Contributions/Prev Fees	15,000	2,426	41,471	(26,471)	276.48%
3512 - JPA Revenue	750,000	-	408,821	341,179	54.51%
3513 - Rental Income (Cell site)	23,250	2,005	19,581	3,669	84.22%
3515 - OES/Mutual Aid Reimbursement	250,000	-	412,620	(162,620)	165.05%
3520 - Interest Earned	40,000	-	23,492	16,508	58.73%
3510 - Misc. Operating Revenue - Other	86,750	47,813	136,814	(50,064)	157.71%
Total 3510 - Misc. Operating Revenue	1,165,000	52,244	1,042,799	122,201	89.51%
3550 - Development Fee					
3560 - Development Fee Revenue	1,075,000		696,015	378,985	64.75%
3561 - Development Fee Interest	0		3,110	(3,110)	100.00%
Total 3550 - Development Fee	1,075,000	* See Note	699,125	375,875	65.04%
Total Revenue	15,990,006		15,438,991	551,015	
- Transfers (Board Authorized)					
Transfer from Capital Res/Sale of Assets	763,100			763,100	0.00%
Transfer from Development Fee Reserve	2,000,000			2,000,000	0.00%
Transfer from General Reserve Fund	3,308,023			3,308,023	0.00%
Total Transfers	6,071,123		-	6,071,123	0.00%
Total Revenue and Transfers	22,061,129	52,244	15,438,991	6,622,138	69.98%

Notes: Tax Revenue for current month is not available. Tax Revenue collected/received in January and April. County Tax Collection Fees \$194,228.

Revenue and Expenditures should be 91.6%

Date prepared: 6/17/2015 (Updated for Final Budget with Latrobe Portion 3/9/15)

**El Dorado Hills Fire Department
Revenue and Expense Summary
May 2015**

	Final Budget Fiscal Year 2014-2015	Actual Expended May 2015	Actual Expended YTD May 31 2015	Remaining Balance Available	% of Budget Expended
Expense					
6000 · Salaries & Wages					
6001 · Salaries & Wages, Fire	5,534,757	407,079	4,759,786	774,971	86.00%
6011 · Education Pay	367,100	27,472	327,522	39,578	89.22%
6016 · Salaries & Wages, Clerical/Misc	557,703	36,647	415,817	141,886	74.56%
6017 · Volunteer Pay	75,000	-	44,330	30,670	59.11%
6018 · Director Pay	16,000	2,900	15,200	800	95.00%
6019 · Overtime					
6019.1 · Overtime, Operational	1,475,000	123,002	1,382,553	92,447	93.73%
6019.2 · Overtime, Outside Aid	250,000	-	341,757	(91,757)	136.70%
6019.3 · Overtime, JPA	100,000	7,030	93,351	6,649	93.35%
Total 6019 · Overtime	1,825,000	130,033	1,817,661	7,339	99.60%
6020 · P.E.R.S. Retirement					
6020 · P.E.R.S. Retirement	2,341,839	251,941	1,939,830	402,009	82.83%
6031 · Life Insurance	5,818	471	4,894	924	84.13%
6032 · P.E.R.S. Health Benefits	1,195,474	104,135	1,055,247	140,227	88.27%
6033 · Disability Insurance	14,235	1,092	11,408	2,828	80.14%
6034 · Health Cost of Retirees	724,300	37,119	700,197	24,103	96.67%
6040 · Dental/Vision Expense	154,660	15,588	110,181	44,479	71.24%
6050 · Unemployment Insurance	19,144	250	16,703	2,441	87.25%
6060 · Vacation & Sick Expense Reserve	25,000	359	34,679	(9,679)	138.72%
6070 · Medicare	129,372	8,519	106,007	23,365	81.94%
Total 6000 · Salaries & Wages	12,985,402	1,023,605	11,359,462	1,625,940	87.48%
6100 · Clothing & Personal Supplies					
6100 · Clothing & Personal Supplies	85,050	7,785	75,925	9,125	89.27%
6110 · Communications					
6111 · Business Phones	60,580	5,124	53,402	7,178	88.15%
6112 · Dispatch Services	61,200	22,256	23,009	38,191	37.60%
Total 6110 · Communications	121,780	27,380	76,411	45,369	62.75%

Revenue and Expenditures should be 91.6%

Date prepared: 6/17/2015 (Updated for Final Budget with Latrobe Portion 3/9/15)

**El Dorado Hills Fire Department
Revenue and Expense Summary
May 2015**

	Final Budget Fiscal Year 2014-2015	Actual Expended May 2015	Actual Expended YTD May 31 2015	Remaining Balance Available	% of Budget Expended
6120 · Housekeeping	22,575	1,482	19,541	3,034	86.56%
6130 · Insurance					
6131 · General Insurance (Annual)	65,000	-	58,936	6,064	90.67%
6132 · Workers Compensation	668,303	107,429	648,517	19,786	97.04%
Total 6130 · Insurance	<u>733,303</u>	<u>107,429</u>	<u>707,453</u>	<u>25,850</u>	<u>96.48%</u>
6140 · Maintenance of Equipment					
6141 · Tires	15,000	4,411	19,378	(4,378)	129.19%
6142 · Parts & Supplies	17,500	2,491	9,589	7,911	54.79%
6143 · Outside Work	95,500	2,186	104,196	(8,696)	109.11%
6144 · Equipment Maintenance	134,790	14,015	112,423	22,367	83.41%
6145 · Radio Maintenance	6,000	403	4,390	1,610	73.17%
Total 6140 · Maintenance of Equipment	<u>268,790</u>	<u>23,506</u>	<u>249,976</u>	<u>18,814</u>	<u>93.00%</u>
6150 · Maintenance, Structures & Ground	51,440	2,688	71,673	(20,233)	139.33%
6160 · Medical Supplies					
6161 · Medical Supplies	1,500	527	712	788	47.50%
Total 6160 · Medical Supplies	<u>1,500</u>	<u>527</u>	<u>712</u>	<u>788</u>	<u>47.50%</u>
6170 · Dues and Subscriptions	8,105	225	6,850	1,255	84.52%
6180 · Miscellaneous					
6181 · Miscellaneous	4,000	162	6,758	(2,758)	168.94%
6182 · Honor Guard	4,400	-	437	3,963	9.93%
6183 · Explorer Program	1,500	-	1,826	(326)	121.74%
6183 · Pipes and Drums	3,000	-	-	3,000	0.00%
Total 6180 · Miscellaneous	<u>12,900</u>	<u>162</u>	<u>9,021</u>	<u>3,879</u>	<u>69.93%</u>
6190 · Office Supplies	19,250	1,424	15,509	3,741	80.57%

Revenue and Expenditures should be 91.6%

Date prepared: 6/17/2015 (Updated for Final Budget with Latrobe Portion 3/9/15)

**El Dorado Hills Fire Department
Revenue and Expense Summary
May 2015**

	Final Budget Fiscal Year 2014-2015	Actual Expended May 2015	Actual Expended YTD May 31 2015	Remaining Balance Available	% of Budget Expended
6200 · Professional Services					
6201 · Audit	13,500	-	12,750	750	94.44%
6202 · Legal	120,000	3,024	87,759	32,241	73.13%
6203 · Notices	3,750	-	1,256	2,494	33.50%
6204 · Misc.	309,080	15,443	264,562	44,518	85.60%
6205 · Elections/Tax Administration	20,000	-	19,788	212	98.94%
Total 6200 · Professional Services	466,330	18,467	386,115	80,215	82.80%
6220 · Rents and Leases - Buildings	106,554	9,181	97,476	9,078	91.48%
6230 · Small Tools and Supplies	42,800	1,386	27,869	14,931	65.12%
6240 · Special Expenses					
6241 · Training	84,350	8,500	73,143	11,207	86.71%
6242 · Fire Prevention	13,000	293	12,693	307	97.64%
6243 · Licenses	1,000	-	-	1,000	0.00%
6244 · Directors' Training & Travel	3,000	-	-	3,000	0.00%
Total 6240 · Special Expenses	101,350	8,794	85,836	15,514	84.69%
6250 · Transportation and Travel					
6251 · Fuel and Oil	83,250	4,412	54,938	28,312	65.99%
6252 · Travel	20,000	607	9,164	10,836	45.82%
6253 · Meals & Refreshments	20,300	1,115	17,726	2,574	87.32%
Total 6250 · Transportation and Travel	123,550	6,134	81,827	41,723	66.23%
6260 · Utilities					
6261 · Electricity	63,600	3,619	50,667	12,933	79.67%
6262 · Natural Gas/Propane	27,000	512	10,377	16,623	38.43%
6263 · Water/Sewer	14,000	-	8,889	5,111	63.49%
Total 6260 · Utilities	104,600	4,131	69,933	34,667	66.86%
6720 · Fixed Assets	6,805,850	596,154	3,285,930	3,519,920	48.28%
6999 · Contingencies	0	-	-	-	0.00%
Total Budget and Expenses	22,061,129	1,840,459	16,627,520	5,433,609	75.37%
Net Revenue/Expenses Over/Short +/-	0		(1,188,529)		

Revenue and Expenditures should be 91.6%











Date prepared: 6/17/2015 (Updated for Final Budget with Latrobe Portion 3/9/15)

**2015 EDH Fire
Volunteer Program
Status Update June 2015**

Dashboard:


People:

Volunteer Activity:

	<u>May/June</u>	
○ Utilization/Purpose		 (Need for vol. response)
○ Training – provided		 (Training available)
○ Training – Tuesday		 (Attendance)
○ Training - Weekends		 (Attendance)
○ Call Response/Need		 (Response to limited calls for service)


Department Culture*



 (Overall morale)


Volunteer Morale



 (State of program)


Association Participation



 (Attendance for association meetings)

Program Priority




 (Not perceived to be operationally critical)

Process:


EDH Fire – Admin Sponsor Support



 (Support by Admin & BC Moreno)

EDH Fire – Line Support



 (Support when requested)

Equipment/Technology:

Equipment availability



 (Issues with Type I Engine)


PPE equipment



 (Low Inventory to equip Vols)


Active 911 App



 (New app. implementation)

Call Status App



 (IamResponding deployment)



Requires action to bring to operational acceptability



Requires continued attention to be fully responsive to a positive status



Responsive to current needs, no immediate action required



No current data available

*This pertains overall department culture, participation from all members of the department to participate in community activities – boot drive, senior lunches, 4th of July celebration, concert in the park etc.

**2015 EDH Fire
Volunteer Program
Status Update June 2015**

Open Action Matrix: *(not listed in order of priority)*

Activity/Task	Owner	Timeframe	Stakeholders
2015/2016 Reimbursement realignment recommendation (outdated/broken process)	Admin/Vol/Assoc.	Roppolo submitted detailed recommendation to Chief & AD Hoc on 1/15 – waiting on final approval - resubmitted and amended recommendation on 4/14 – Approved by BOD in April	Association, Roberts, & Volunteers
Recruitment plan for 2015	Completed and candidates in onboarding	7 New hires working task books – 6 to be complete by 6/1 7 new hires in EDH Volunteer academy – Graduated on 5/13	All
New hire task book follow-up	Moreno	Task books deployed to new recruits that did not attend academy- Deployed Task Books now to be issue to academy graduates	New hires
Volunteer Turnover Issue	All	AdHoc committee along with BC Moreno working to set new path for 2015 – key to success	Dept./Community

**2015 EDH Fire
Volunteer Program
Status Update June 2015**

		is utilization and environment – Ongoing – Lost key volunteer to hire by EDH Fire this week; John VanDalen	
Activity/Task	Owner	Timeframe	Stakeholders
DO/FAE program	Open	Open Action participation poor in 13/14 due to time req. – Moreno to re-evaluate process – work in progress – critical priority	Volunteers
Call Status tracking App - IamResponding	Moreno/Roppolo	I am Responding fully deployed...utilization improving – some connectivity issues/admin utilization ongoing	Volunteers/Chief officers
Operations policy refinement – Use of Volunteers for coverage	Chief Officers	Open Action – BC’s trying to pay attention to response and use – discussed at AdHoc meeting. Topic for staff meeting – Continued focus and dialogue – fire season will	Volunteers

**2015 EDH Fire
Volunteer Program
Status Update June 2015**

		challenge resources issues with tone out timing	
Updated Volunteer plan -2015/2016	Moreno completed plan – reviewed with input from Ad Hoc committee and Chief Officers	Issue of shift BC having time to fully administer plan...options to support under evaluation – Use of Neil Hillel for logistic support being put in place as of 4/1 – starts on 5/19 – No update	Volunteers and community
Plan to re-vitalize program and morale	Moreno/Vol and Chief Officers	Work in progress - Latrobe turnover now an issue, Rescue has not been addressed or progress on Apprentice program Open – Latrobe down to (1) volunteer a WT driver only	Community and program
Rethink call response/utilization process	Roppolo/Moreno – closed out	Recommendation submitted by Roppolo on 1/2 Incorporated into	Community and program

**2015 EDH Fire
Volunteer Program
Status Update June 2015**

		new Vol plan. BC Moreno created cards for volunteers for quick reference - complete – Work in progress – Moreno	
Activity/Task	Owner	Timeframe	Stakeholders
Officer Development	Open	One recent retirement/One leave of absence – - Issue is open and has critical impact on Station coverage and response	Community and program
EDH BOD knowledge of program status	Lt's – update at BOD meetings	Now on agenda as standing item – report outs dependent on schedules - Ongoing	BOD
Budget for 2015/2016	Need to plan for current safety gear gaps – in progress	Are unable to outfit all new volunteers with full complement of safety gear at this time – Chief approved emergency gear order to outfit volunteers pre-fire season – Work in progress	Moreno/Budget

**2015 EDH Fire
Volunteer Program
Status Update June 2015**

Volunteer Engine availability at 85	Chief Officers	BC's will need to monitor engine availability for volunteers. Latrobe equip issues, dept. equipment downtime etc. Can leave Station 85 without Vol Engine – Operational implications	Volunteers
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