

2016/17
FINAL BUDGET

EL DORADO HILLS FIRE DEPARTMENT



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INTRODUCTION

The attached budget is the recommended Final Budget for fiscal year 2016/2017. As per statutory requirement, the Final Budget must be adopted by September 30, 2016.

BACKGROUND

The Final Budget was developed with the participation and input from the Director of Finance, 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.

SUMMARY

The Budget is currently broken down into three separate funds: the General Fund, the Capital Replacement Fund, and the Development Fee Fund. Below is a summary of each fund:

General Fund

The General Fund provides for all ongoing expenditures to maintain the District's continuing operations. These expenditures include personnel costs, supplies, services, governmental fees, and other miscellaneous operating costs. Generally, this portion of the budget includes those operating expenditures that are recurring and routine in nature. To maintain a strong fiscal balance, the general operating expenditures are funded from recurring operating revenues.

The Board recently adopted a District Reserve Policy that establishes guidelines for maintaining a minimum balance in the General Reserve Fund equivalent to at least one half of the current year budgeted operating expenditures. The budgeted ending General Reserve Fund balance exceeds this goal.

Capital Replacement Fund

The Capital Replacement Fund supports reinvestment in the infrastructure of the District. Generally, these investments are in the replacement or necessary improvement of fleet and facilities that exceeds routine maintenance. All District capital expenditures are budgeted in the Capital Replacement Fund for fiscal year 2016/17.

It the recently adopted District Reserve Policy, a goal was established to contribute to the Capital Replacement Fund annually to ensure the balance is sufficient to replace, repair, or restore the District's capital assets at the end of their useful lives. There are no budgeted contributions or transfers to this fund in fiscal year 2016/17.

Development Fee Fund

The Development Fee Fund is used to account for all restricted Development Impact Fee Revenue and qualifying expenditures. Fund expenditures are restricted to capital investments resulting

directly from growth in the District. Qualifying expenditures are determined and approved in advance as a part of the District's 5-year Capital Plan, which is updated and reviewed by El Dorado County on a periodic basis.

Reserve Fund Balances

The District continues to closely monitor and control expenditures in an effort to preserve its reserve balances. The Final budget reflects an overall decrease in total reserve balances for fiscal year 2016/17. The General Reserve Fund is budgeted to increase by \$267,295, as operating revenues are budgeted to exceed operating expenditures. There is a budgeted increase in the Development Fee Reserve Fund of \$462,500 resulting from higher projected development fee revenue than qualified expenditures. There is an offsetting decrease in the budgeted Capital Replacement Reserve Fund balance of \$1,587,905 due to significant budgeted capital expenditures.

The District has loaned from the General Reserve Fund to the Development Fee Fund in prior years which is anticipated to be paid back this fiscal year. Any money not spent on new development from this fund will be used to pay back the General Reserve Fund. The District continues to see increased revenue from Development Fees due to growth.

Revenues

Secured, Unsecured, and Homeowners Exemption Property Tax Revenue projections are based on estimates provided by El Dorado County, as well as the County's offsetting administrative fee. Supplemental and Sacramento County Tax Revenue are estimated based on actual results from the prior year as well as projected market conditions. Overall, net Tax Revenue is expected to increase by approximately 6.1% from fiscal year 2015/16. Also included in operating revenues are projected JPA reimbursements in the amount of \$918,537. The JPA funds the ambulance service in the District. Mutual Aid/OES revenue is also included at an estimate at \$414,000. This revenue is dependent on the extremity of the wildland fire season and the Department's participation on strike teams. While the District continues to pursue grant funding for various projects and cost items, no such revenue is projected for the 2016/17 fiscal year.

RECOMMENDATION

Staff recommends that the Board of Directors review, discuss, and approve the 2016-2017 Final Budget.



BUDGET SUMMARY ALL FUNDS

El Dorado Hills Fire Department
Final Budget Summary - All Funds
Fiscal Year 2016/17



	<u>General Fund</u>	<u>Capital Replacement Fund</u>	<u>Development Fee Fund</u>	<u>Total All Funds</u>
Revenue				
Property Tax Revenue	15,788,102			15,788,102
Fire Prevention Fee Revenue	70,000			70,000
Other Miscellaneous Operating Revenue	1,458,537			1,458,537
Development Fee Revenue			1,600,000	1,600,000
Proceeds from Sale of Assets	60,000			60,000
Total Revenue	\$ 17,376,639	\$ -	\$ 1,600,000	\$ 18,976,639
Expenditures				
Wages & Benefits	15,264,273	-	-	15,264,273
Other Operating Expenditures	1,845,072	-	-	1,845,072
Pension/OPEB UAL Lump Sum Pmt	-	-	-	-
Fixed Assets	-	1,587,905	1,137,500	2,725,405
Total Expenditures	\$ 17,109,345	\$ 1,587,905	\$ 1,137,500	\$ 19,834,750
Revenue Less Expenditures	\$ 267,295	\$ (1,587,905)	\$ 462,500	\$ (858,110)
Reserve Fund Transfer Summary:				
Beginning Balance, 6/30/2016 (FORECAST)	\$ 12,038,492	\$ 3,826,024	\$ 2,898,426	\$ 18,762,943
Transfer to/(from) General Reserve Fund	267,295	-	-	267,295
Transfer to/(from) Capital Replacement Fund	-	(1,587,905)	-	(1,587,905)
Transfer to/(from) Development Fee Fund	-	-	462,500	462,500
Total Increase/(Decrease) in Reserve Balances	267,295	(1,587,905)	462,500	(858,110)
Ending Balance, 6/30/2017 (PROJECTED)	\$ 12,305,787	\$ 2,238,119	\$ 3,360,926	\$ 17,904,833



**BUDGET DETAIL
GENERAL FUND**

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2016/17



	Full Year Budget FY16/17	Full Year Budget FY15/16	Variance	Variance %
Revenue				
3240 · Tax Revenue				
3260 · Secured Tax Revenue	15,164,380	14,168,065	996,315	7%
3270 · Unsecured Tax Revenue	287,393	277,956	9,437	3%
3280 · Homeowners Tax Revenue	144,962	141,551	3,411	2%
3320 · Supplemental Tax Revenue	234,671	135,000	99,671	74%
3330 · Sacramento County Revenue	27,456	-	27,456	100%
3335 · Latrobe Revenue				
3335.2 · Latrobe Special Tax	36,840	-	36,840	100%
3335.3 · Latrobe Base Transfer	256,651	256,651	-	0%
3340 · Property Tax Administration Fee	(364,250)	(301,956)	(62,294)	21%
Total 3240 · Tax Revenue	15,788,102	14,677,267	1,110,835	7.6%
3506 · Misc. Revenue, Fire Prev. Fees	70,000	-	70,000	100%
3510 · Misc. Operating Revenue				
3511 · Contributions	-	25,000	(25,000)	-100%
3512 · JPA Revenue	918,537	804,000	114,537	14%
3513 · Rental Income (Cell site)	36,000	24,000	12,000	50%
3515 · OES/Mutual Aid Reimbursement	414,000	400,000	14,000	3%
3520 · Interest Earned	70,000	40,000	30,000	75%
3510 · Misc. Operating Revenue - Other	20,000	86,000	(66,000)	-77%
Total 3510 · Misc. Operating Revenue	1,458,537	1,379,000	79,537	6%
3570 · Proceeds from Sale of Assets	60,000	-	60,000	100%
Total Revenue	\$ 17,376,639	\$ 16,056,267	\$ 1,320,372	8%
Operating Expenditures				
6000 · Wages & Benefits				
6001 · Salaries & Wages, Fire	5,912,782	5,727,313	185,469	3%
6011 · Education/Longevity Pay	495,050	404,100	90,950	23%
6016 · Salaries & Wages, Admin/Prev	615,556	600,851	14,705	2%
6017 · Volunteer Pay	100,000	115,000	(15,000)	-13%
6018 · Director Pay	18,000	16,000	2,000	13%
6019 · Overtime				
6019.1 · Overtime, Operational	1,685,706	1,450,000	235,706	16%
6019.2 · Overtime, Outside Aid	412,000	400,000	12,000	3%
6019.3 · Overtime, JPA	103,397	100,000	3,397	3%
Total 6019 · Overtime	2,201,102	1,950,000	251,102	13%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2016/17



	Full Year Budget FY16/17	Full Year Budget FY15/16	Variance	Variance %
6020 · P.E.R.S. Retirement	2,306,236	2,270,041	36,195	2%
6030 · Workers Compensation	798,529	759,282	39,247	5%
6031 · Life Insurance	6,224	6,895	(671)	-10%
6032 · P.E.R.S. Health Benefits	1,449,069	1,343,892	105,177	8%
6033 · Disability Insurance	16,170	14,040	2,130	15%
6034 · Health Cost of Retirees	866,964	746,000	120,964	16%
6040 · Dental/Vision Expense	174,840	169,200	5,640	3%
6050 · Unemployment Insurance	14,490	18,248	(3,758)	-21%
6060 · Vacation & Sick Expense Reserve	150,000	100,000	50,000	50%
6070 · Medicare	139,261	130,893	8,368	6%
Total 6000 · Wages & Benefits	15,264,273	14,371,755	892,518	6%
Salaries & Wages as a % of Revenue	88%	90%		
6100 · Clothing & Personal Supplies				
6001 · Uniform Allowance	64,850	30,000	34,850	116%
6002 · Other Clothing & Personal Supplies	54,845	47,900	6,945	14%
Total 6100 · Clothing & Personal Supplies	119,695	77,900	41,795	54%
6110 · Network/Communications				
6111 · Telecommunications	67,352	69,740	(2,388)	-3%
6112 · Dispatch Services	120,000	108,700	11,300	10%
6113 · Network/Connectivity	34,850	-	34,850	100%
Total 6110 · Network/Communications	222,202	178,440	43,762	25%
6120 · Housekeeping	30,214	23,300	6,914	30%
6130 · Insurance				
6131 · General Insurance	55,659	62,000	(6,341)	-10%
Total 6130 · Insurance	55,659	62,000	6,341	10%
6140 · Maintenance of Equipment				
6141 · Tires	25,000	25,000	-	0%
6142 · Parts & Supplies	21,000	10,000	11,000	110%
6143 · Outside Work	116,053	110,500	5,553	5%
6144 · Equipment Maintenance	90,420	142,950	(52,530)	-37%
6145 · Radio Maintenance	20,430	5,700	14,730	258%
Total 6140 · Maintenance of Equipment	272,903	294,150	(21,248)	-7%
6150 · Maintenance, Structures & Ground	107,566	99,310	8,256	8%
6160 · Medical Supplies				

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2016/17



	Full Year Budget FY16/17	Full Year Budget FY15/16	Variance	Variance %
6161 · Medical Supplies	5,500	3,900	1,600	41%
Total 6160 · Medical Supplies	5,500	3,900	1,600	41%
6170 · Dues and Subscriptions	11,339	9,110	2,229	24%
6180 · Miscellaneous				
6181 · Miscellaneous	4,000	4,000	-	0%
6182 · Honor Guard	1,000	4,000	(3,000)	-75%
6183 · Explorer Program	2,500	1,500	1,000	67%
6184 · Pipes and Drums	-	3,000	(3,000)	-100%
Total 6180 · Miscellaneous	7,500	12,500	(5,000)	-40%
6190 · Office Supplies	24,599	20,850	3,749	18%
6200 · Professional Services				
6201 · Audit	10,500	10,500	-	0%
6202 · Legal/Human Resources	138,210	120,000	18,210	15%
6203 · Notices	3,000	3,500	(500)	-14%
6204 · Other Professional Services	214,094	374,650	(160,556)	-43%
6205 · Elections/Tax Administration	20,000	1,000	19,000	1900%
6206 · Public Relations	4,900	-	4,900	100%
Total 6200 · Professional Services	390,704	509,650	(118,946)	-23%
6210 · Information Technology				
6211 · Software Licenses/Subscriptions	68,744	-	68,744	100%
6212 · IT Support/Implementation	107,374	-	107,374	100%
Total 6210 · Information Technology	176,118	-	176,118	100%
6220 · Rents and Leases				
6221 · Facilities/Equipment Lease	17,998	25,928	(7,931)	-31%
6222 · Solar Lease	65,388	-	65,388	100%
Total 6220 · Rents and Leases	83,386	25,928	57,458	222%
6230 · Small Tools and Supplies	49,850	57,300	(7,450)	-13%
6240 · Special Expenses				
6241 · Training	118,327	90,500	27,827	31%
6242 · Fire Prevention	18,310	13,250	5,060	38%
6243 · Licenses	-	1,000	(1,000)	-100%
6244 · Directors' Training & Travel	-	3,000	(3,000)	-100%
Total 6240 · Special Expenses	136,637	107,750	28,887	27%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2016/17



	Full Year Budget FY16/17	Full Year Budget FY15/16	Variance	Variance %
6250 · Transportation and Travel				
6251 · Fuel and Oil	70,000	80,000	(10,000)	-13%
6252 · Travel	19,000	20,000	(1,000)	-5%
6253 · Meals & Refreshments	21,000	20,000	1,000	5%
Total 6250 · Transportation and Travel	110,000	120,000	(10,000)	-8%
6260 · Utilities				
6261 · Electricity	10,200	65,000	(54,800)	-84%
6262 · Natural Gas/Propane	17,000	25,000	(8,000)	-32%
6263 · Water/Sewer	14,000	14,000	-	0%
Total 6260 · Utilities	41,200	104,000	(62,800)	-60%
Total Operating Expenditures	\$ 17,109,345	\$ 16,077,843	\$ 1,031,502	6%
Revenue - Operating Expenditures	\$ 267,295	\$ (21,576)	\$ 288,871	-1339%
6560 · Pension/OPEB UAL Lump Sum Pmt	-	1,200,000	(1,200,000)	-100%
Total Expenditures	\$ 17,109,345	\$ 17,277,843	\$ (168,498)	-1%
Total Revenue - Total Expenditures	\$ 267,295	\$ (1,221,576)	\$ (1,488,871)	122%

2016/17 BUDGET – GENERAL FUND

SUMMARY OF SIGNIFICANT CHANGES FROM PRIOR YEAR BUDGET

REVENUES

Total Property Tax Revenue, which includes the actual estimates provided by El Dorado County, increased by approximately 7.6% from the 2015/16 budget. This is due to an overall increase in the 2016/17 District assessed value. Fire Prevention Fees increased \$70,000 from prior year and were budgeted based on actual collections in fiscal year 2015/16. Contributions/Grants decreased from the budget in prior year as there are no known grants foreseeable for fiscal year 2016/17. JPA Revenue increased by \$114,537 or 14% as a direct result of higher budgeted JPA expenses (offset). Rental Income is expected to increase in 2016/17 due to a new planned cell site at Station 85. Other Miscellaneous Operating Revenue includes annexation fees, workers' compensation reimbursements, and other miscellaneous revenue collected. The decrease of \$66,000 from prior year's budget due to uncertainty of future earnings in this category. Asset Sale Proceeds of \$60,000 were budgeted to account for the planned auction of surplus vehicles.

WAGES & BENEFITS

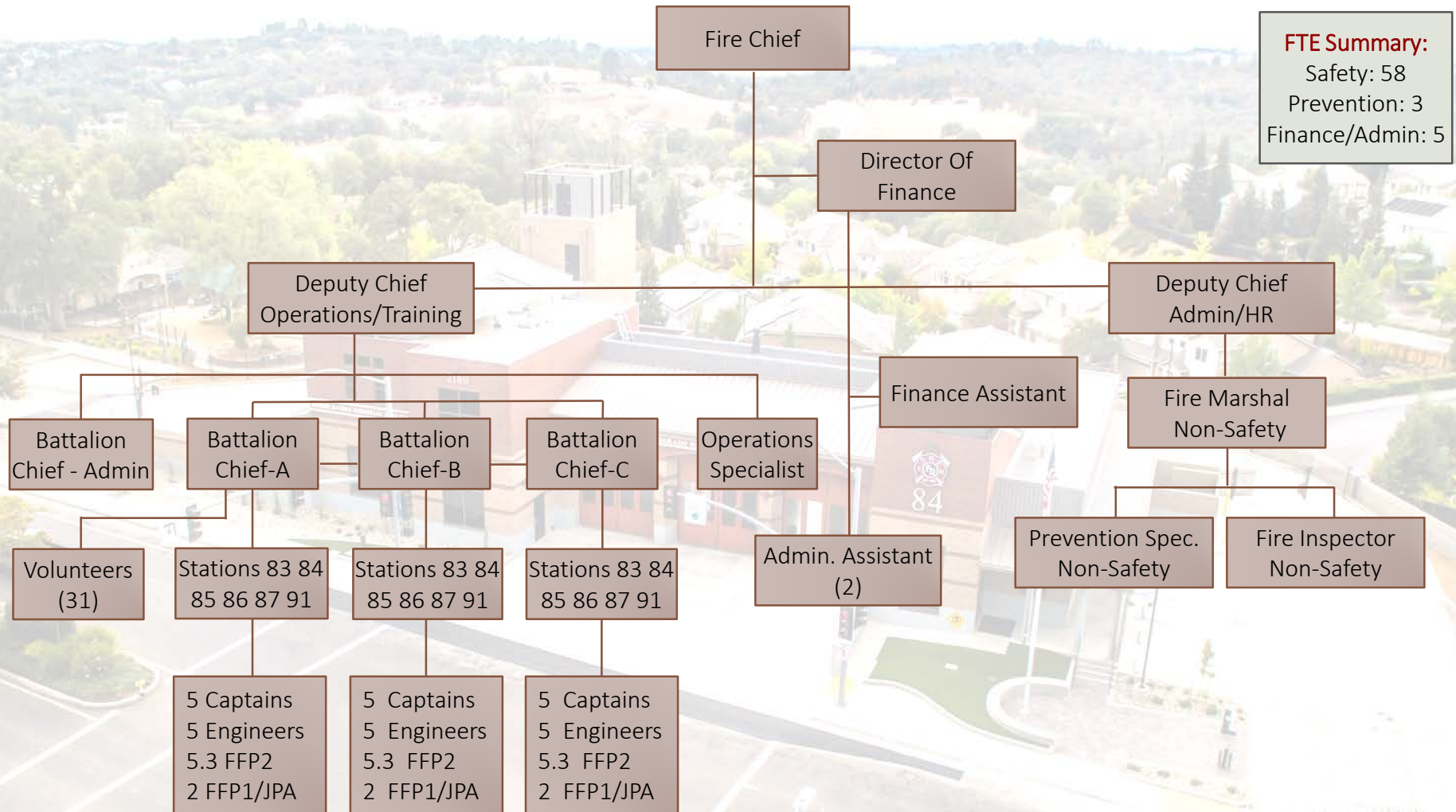
Wages & Benefits were budgeted based on the District's current approved staffing levels and the negotiated labor contracts in effect for fiscal year 2016/17. Base pay rates for most Safety personnel are projected to increase at a rate of ½ the property tax revenue growth percentage. Based on the increase in estimated property tax revenue provided by El Dorado County, a 3.35% pay increase was budgeted for these positions. A 2.5% COLA was budgeted for Administrative staff as per the negotiated contract in place. There were also increases in budgeted Education/Longevity pay due to a combination of contract changes, an increase in headcount from the prior year, and increased years of service for existing staff. The budgeted increase in Overtime is due to the planned pay rate adjustment as well as other contract changes (fixed FLSA). While PERS pension expense rates continue to increase, the budgeted PERS Retirement expense is relatively flat compared with prior year. This is due to an offsetting increase in employee contributions. The increased budgeted Health Cost from prior year is primarily due to an increase in both active employee and retiree headcount.

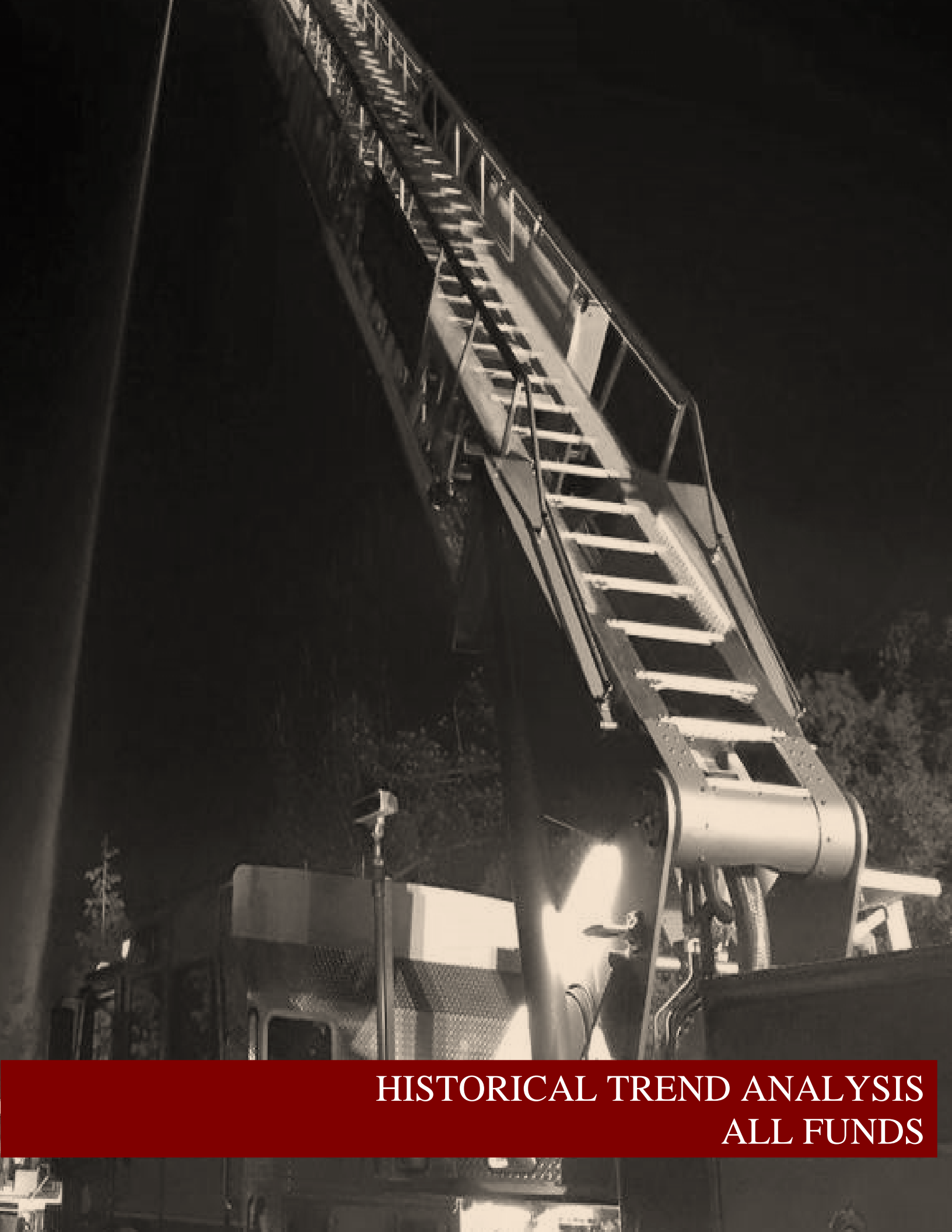
OTHER OPERATING EXPENDITURES

Overall, there is a slight increase in other operating expenditures from the prior year budget. There is an increase in Clothing and Personal Supplies due to the negotiated increase in uniform allowance. The budgeted cost of General Insurance decreased from prior year due to the change of carriers in 2015/16. The Professional Services category was broken down further into several new categories for 2016/17 in an effort to increase transparency. Newly created categories include Network/Connectivity, Software/License Subscriptions, IT Support/Implementation, and Public Relations. Combined, there is a slight increase in the budget for these categories due to non-recurring special projects that are planned for 2016/17. The budgeted increase in Rents & Leases is mostly due to the new solar lease contracts executed in fiscal year 2015/16, which results in offsetting savings in Electricity costs.

El Dorado Hills Fire Department

2016/17 Organization Chart





**HISTORICAL TREND ANALYSIS
ALL FUNDS**

El Dorado Hills Fire Department
Historical Trend Analysis
TOTAL ALL FUNDS



	Full Year Actual FY11/12	Full Year Actual FY12/13	Full Year Actual FY13/14	Full Year Actual FY14/15	Full Year Forecast FY15/16	Full Year Budget FY16/17	Variance 15/16 Forecast vs. 16/17 Budget	Variance %
Revenue								
3240 · Tax Revenue								
3260 · Secured Tax Revenue	11,783,661	11,830,868	12,028,827	13,218,543	14,158,112	15,164,380	1,006,268	7%
3270 · Unsecured Tax Revenue	242,171	252,527	284,881	294,263	292,097	287,393	(4,704)	-2%
3280 · Homeowners Tax Revenue	135,398	134,560	134,583	141,900	144,317	144,962	645	0%
3320 · Supplemental Tax Revenue	9,334	14,658	186,426	223,245	234,671	234,671	-	0%
3330 · Sacramento County Revenue	9,365	7,886	8,107	7,990	27,184	27,456	272	100%
3335 · Latrobe Revenue					-	-	-	
3335.2 · Latrobe Special Tax	-	-	-	20,700	35,588	36,840	1,252	100%
3335.3 · Latrobe Base Transfer	-	-	-	256,651	256,651	256,651	-	-100%
3340 · Property Tax Administration Fee	(318,851)	(308,533)	(235,247)	(194,228)	(316,739)	(364,250)	(47,511)	13%
Total 3240 · Tax Revenue	11,861,078	11,931,966	12,407,577	13,969,063	14,831,881	15,788,102	956,222	6.1%
3506 · Misc. Revenue, Fire Prev. Fees	33,579	34,713	18,812	49,011	73,537	70,000	(3,537)	100%
3510 · Misc. Operating Revenue								
3511 · Contributions	-	-	-	(159)	8,100	-	(8,100)	-100%
3512 · JPA Revenue	1,063,290	956,920	750,460	755,805	1,010,264	918,537	(91,727)	-10%
3513 · Rental Income (Cell site)	19,472	21,960	24,666	23,592	30,628	36,000	5,372	15%
3515 · OES/Mutual Aid Reimbursement	38,639	205,141	206,840	458,024	736,099	414,000	(322,099)	-78%
3520 · Interest Earned	69,802	55,656	43,087	46,366	67,085	70,000	2,915	4%
3510 · Misc. Operating Revenue - Other	115,002	75,789	87,542	95,131	20,847	20,000	(847)	-4%
Total 3510 · Misc. Operating Revenue	1,306,205	1,315,466	1,112,594	1,378,758	1,873,023	1,458,537	(414,486)	-28%
Total Operating Revenue	\$ 13,200,862	\$ 13,282,145	\$ 13,538,983	\$ 15,396,832	\$ 16,778,440	\$ 17,316,639	\$ (506,787)	-3%
3550 · Development Fees								
3560 · Development Fee Revenue	695,722	1,062,498	1,208,615	1,741,799	2,499,408	1,600,000	(899,408)	-56%
Total 3550 · Development Fee Revenue	695,722	1,062,498	1,208,615	1,741,799	2,499,408	1,600,000	(899,408)	-56%
3570 · Proceeds from Sale of Assets	-		92,390	-	27,430	60,000	32,570	100%
Total Revenue	\$ 13,896,583	\$ 14,344,643	\$ 14,839,988	\$ 17,138,631	\$ 19,305,278	\$ 18,976,639	\$ (328,639)	-2%

El Dorado Hills Fire Department
 Historical Trend Analysis
 TOTAL ALL FUNDS



	Full Year Actual FY11/12	Full Year Actual FY12/13	Full Year Actual FY13/14	Full Year Actual FY14/15	Full Year Forecast FY15/16	Full Year Budget FY16/17	Variance 15/16 Forecast vs. 16/17 Budget	Variance %
Operating Expenditures								
6000 · Salaries & Wages								
6001 · Salaries & Wages, Fire	5,076,552	5,019,412	4,887,897	5,164,564	5,434,638	5,912,782	478,145	8%
6011 · Education/Longevity Pay	369,732	386,792	357,223	355,052	390,359	495,050	104,691	21%
6016 · Salaries & Wages, Admin/Prev	425,977	377,375	369,334	452,549	515,208	615,556	100,348	16%
6017 · Volunteer Pay	72,005	38,225	34,045	56,330	77,030	100,000	22,970	23%
6018 · Director Pay	13,100	10,600	15,300	16,900	20,400	18,000	(2,400)	-13%
6019 · Overtime					-	-	-	
6019.1 · Overtime, Operational	1,151,307	1,229,078	1,432,144	1,477,672	1,364,141	1,685,706	321,565	19%
6019.2 · Overtime, Outside Aid	38,481	178,829	194,278	375,560	663,124	412,000	(251,124)	-61%
6019.3 · Overtime, JPA	133,569	114,224	228,411	129,313	108,660	103,397	(5,263)	-5%
Total 6019 · Overtime	1,323,357	1,522,131	1,854,833	1,982,546	2,135,925	2,201,102	65,177	3%
6020 · P.E.R.S. Retirement	2,018,524	1,983,803	1,971,986	2,103,266	2,104,899	2,306,236	201,337	9%
6030 · Workers Compensation	444,662	418,985	522,033	609,709	728,867	798,529	69,662	9%
6031 · Life Insurance	5,198	5,039	4,948	5,358	5,616	6,224	608	10%
6032 · P.E.R.S. Health Benefits	934,557	979,530	1,029,405	1,159,392	1,337,711	1,449,069	111,358	8%
6033 · Disability Insurance	11,895	11,700	11,661	12,480	14,308	16,170	1,862	12%
6034 · Health Cost of Retirees	684,874	712,584	738,424	829,741	813,577	866,964	53,387	6%
6040 · Dental/Vision Expense	139,070	133,950	137,630	149,050	161,262	174,840	13,578	8%
6050 · Unemployment Insurance	15,709	15,021	13,761	16,960	16,289	14,490	(1,799)	-12%
6060 · Vacation & Sick Expense Reserve	104,539	133,775	(19,561)	81,912	169,277	150,000	(19,277)	-13%
6070 · Medicare	99,305	104,793	105,941	114,992	123,580	139,261	15,681	11%
Total 6000 · Salaries & Wages	11,739,057	11,853,714	12,034,861	13,110,802	14,048,946	15,264,273	1,215,327	8%
Salaries & Wages as a % of Operating Revenue	89%	89%	89%	85%	84%	88%		

El Dorado Hills Fire Department
 Historical Trend Analysis
 TOTAL ALL FUNDS



	Full Year Actual FY11/12	Full Year Actual FY12/13	Full Year Actual FY13/14	Full Year Actual FY14/15	Full Year Forecast FY15/16	Full Year Budget FY16/17	Variance 15/16 Forecast vs. 16/17 Budget	Variance %
6100 · Clothing & Personal Supplies								
6001 · Uniform Allowance	-	-	-		42,000	64,850	22,850	35 %
6002 · Other Clothing & Personal Supplies	73,825	56,651	57,914	90,602	45,817	54,845	9,028	16 %
Total 6100 · Clothing & Personal Supplies	73,825	56,651	57,914	90,602	87,817	119,695	31,878	27%
6110 · Network/Communications						-		
6111 · Telecommunications	44,637	44,897	47,624	58,193	73,200	67,352	(5,848)	-9%
6112 · Dispatch Services	13,580	17,044	49,355	44,638	41,248	120,000	78,752	66 %
6113 · Network/Connectivity	-	-	-	-	-	34,850	34,850	100%
Total 6110 · Communications	58,217	61,941	96,980	102,831	114,448	222,202	107,754	48%
6120 · Housekeeping	13,430	21,286	21,291	21,854	40,200	30,214	(9,986)	-33%
6130 · Insurance								
6131 · General Insurance	44,274	47,748	46,417	58,936	50,492	55,659	5,167	9%
Total 6130 · Insurance	44,274	47,748	46,417	58,936	50,492	55,659	5,167	9%
6140 · Maintenance of Equipment								
6141 · Tires	15,294	14,842	20,281	19,577	30,065	25,000	(5,065)	-20%
6142 · Parts & Supplies	5,359	7,162	19,401	10,445	17,162	21,000	3,838	18 %
6143 · Outside Work	85,145	102,267	51,766	117,144	46,484	116,053	69,568	60 %
6144 · Equipment Maintenance	45,925	97,865	99,191	126,623	125,891	90,420	(35,471)	-39%
6145 · Radio Maintenance	2,305	3,353	3,671	4,477	9,822	20,430	10,608	52%
Total 6140 · Maintenance of Equipment	154,028	225,488	194,309	278,266	229,424	272,903	43,479	16%
6150 · Maintenance, Structures & Ground	54,170	36,298	46,431	75,319	111,703	107,566	(4,137)	-4%
6160 · Medical Supplies								
6161 · Medical Supplies	393	883	51	760	8,884	5,500	(3,384)	-62%
Total 6160 · Medical Supplies	393	883	51	760	8,884	5,500	(3,384)	-62%
6170 · Dues and Subscriptions	5,257	6,157	6,735	7,447	12,139	11,339	(800)	-7%

El Dorado Hills Fire Department
 Historical Trend Analysis
 TOTAL ALL FUNDS



	Full Year Actual FY11/12	Full Year Actual FY12/13	Full Year Actual FY13/14	Full Year Actual FY14/15	Full Year Forecast FY15/16	Full Year Budget FY16/17	Variance 15/16 Forecast vs. 16/17 Budget	Variance %
6180 · Miscellaneous					-			
6181 · Miscellaneous	5,207	5,699	2,124	6,758	1,917	4,000	2,083	52%
6182 · Honor Guard	15,090	2,806	2,490	437	-	1,000	1,000	100%
6183 · Explorer Program	608	1,000	505	913	1,221	2,500	1,279	51%
6184 · Pipes and Drums	-	2,903	-	-	-	-	-	0%
Total 6180 · Miscellaneous	20,905	12,408	5,119	8,108	3,138	7,500	4,362	58%
6190 · Office Supplies	21,935	16,417	16,664	18,812	22,720	24,599	1,879	8%
6200 · Professional Services					-			
6201 · Audit	9,500	9,750	9,500	12,750	10,000	10,500	500	5%
6202 · Legal/Human Resources	132,505	116,464	128,296	130,770	111,578	138,210	26,632	19%
6203 · Notices	2,053	497	1,931	3,131	2,630	3,000	370	12%
6204 · Other Professional Services	172,262	172,676	169,912	286,076	384,473	214,094	(170,378)	-80%
6205 · Elections/Tax Administration	-	13,851	-	19,788	-	20,000	20,000	100%
6206 · Public Relations	-	-	-	-	-	4,900	4,900	100%
Total 6200 · Professional Services	316,321	313,238	309,639	452,515	508,681	390,704	(117,976)	-30%
6210 · Information Technology								
6211 · Software Licenses/Subscriptions	-	-	-	-	-	68,744	68,744	100%
6212 · IT Support/Implementation	-	-	-	-	-	107,374	107,374	100%
Total 6210 · Information Technology	-	-	-	-	-	176,118	176,118	100%
6220 · Rents and Leases								
6221 · Facilities/Equipment Lease	-	552	105,336	106,657	21,640	17,998	(3,643)	100%
6222 · Solar Lease	-	-	-	-	-	65,388	65,388	100%
Total 6220 · Total Rents and Leases	-	552	105,336	106,657	21,640	83,386	61,745	100%
6230 · Small Tools and Supplies	49,134	43,624	44,000	34,234	51,235	49,850	(1,385)	-3%
6240 · Special Expenses					-			
6241 · Training	42,311	35,860	48,507	73,837	59,507	118,327	58,820	50%
6242 · Fire Prevention	14,472	17,149	7,890	10,828	17,537	18,310	773	4%

El Dorado Hills Fire Department
 Historical Trend Analysis
 TOTAL ALL FUNDS



	Full Year Actual FY11/12	Full Year Actual FY12/13	Full Year Actual FY13/14	Full Year Actual FY14/15	Full Year Forecast FY15/16	Full Year Budget FY16/17	Variance 15/16 Forecast vs. 16/17 Budget	Variance %
6243 · Licenses	78	285	33	87	-	-	-	0%
6244 · Directors' Training & Travel	-	-	-	-	-	-	-	0%
Total 6240 · Special Expenses	56,861	53,294	56,430	84,751	77,044	136,637	59,593	44%
6250 · Transportation and Travel								
6251 · Fuel and Oil	61,634	52,201	67,633	58,362	51,936	70,000	18,064	26%
6252 · Travel	10,931	7,873	20,936	11,719	12,821	19,000	6,179	33%
6253 · Meals & Refreshments	13,016	12,467	20,641	20,464	17,253	21,000	3,747	18%
Total 6250 · Transportation and Travel	85,581	72,541	109,210	90,545	82,011	110,000	27,989	25%
6260 · Utilities								
6261 · Electricity	50,521	51,809	50,848	62,718	76,258	10,200	(66,058)	-648%
6262 · Natural Gas/Propane	15,887	14,652	12,704	10,963	13,474	17,000	3,526	21%
6263 · Water/Sewer	11,394	12,951	11,910	10,526	11,716	14,000	2,284	16%
Total 6260 · Utilities	77,802	79,411	75,461	84,208	101,448	41,200	(60,248)	-146%
Total Operating Expenditures	\$ 12,771,190	\$ 12,901,652	\$ 13,226,848	\$ 14,626,645	\$ 15,571,970	\$ 17,109,345	\$ 1,537,375	9%
Operating Revenue - Operating Expenditures	\$ 429,671	\$ 380,493	\$ 312,135	\$ 770,188	\$ 1,206,470	\$ 207,295	\$ (999,175)	
6560 · Pension/OPEB UAL Lump Sum Pmt	1,094,218	659,573	-	-	1,200,000	-	(1,200,000)	-100%
6720 · Fixed Assets	144,617	1,254,113	691,417	4,194,193	2,018,266	2,725,405	707,138	26%
Total Expenditures	\$ 14,010,025	\$ 14,815,338	\$ 13,918,265	\$ 18,820,838	\$ 18,790,237	\$ 19,834,750	\$ 1,044,513	5%
Total Revenue - Total Expenditures	\$ (113,442)	\$ (470,695)	\$ 921,723	\$ (1,682,207)	\$ 515,042	\$ (858,110)	\$ (1,373,152)	



RESERVE FUND SUMMARY

El Dorado Hills Fire Department
Reserve Fund Summary
2016/17 Final Budget



	RESERVE FUND BALANCE AS OF				
	6/30/2013	6/30/2014	6/30/2015	FORECAST 6/30/2016	FINAL BUDGET 6/30/2017
General Reserve Fund	14,390,105	14,637,036	13,840,847	12,038,492	12,305,787
Capital Replacement Reserve Fund	5,296,672	4,829,631	4,245,134	3,826,024	2,238,119
Development Fee Reserve Fund	-	1,141,621	1,191,898	2,898,426	3,360,926
Retiree Medical Reserve Fund	92,012	92,223	26	26	-
Total Reserve Fund Balances	\$ 19,778,789	\$ 20,700,511	\$ 19,277,905	\$ 18,762,969	\$ 17,904,833



FINAL BUDGET RESOLUTION

EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION 2016-11

Resolution Adopting the 2016-2017 Final 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 2016-17 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 2016-17 is hereby adopted in accordance with the following:

Wages & Benefits:	\$15,264,273
Services and Supplies:	1,845,072
Fixed Assets:	
Structures and Improvements	800,000
Equipment	1,925,405
	<hr/>
Total Budget Requirements:	\$19,834,750

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 \$1,587,905 will be by monies derived from the Capital Replacement Fund.

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 15th day of September, 2016, by the following vote:

AYES:

ABSTAIN:

NOES:

ABSENT:

ATTEST:

John Hidahl, President

Jessica Braddock, Board Secretary

