

2017/18  
FINAL BUDGET

# EL DORADO HILLS FIRE DEPARTMENT



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## **INTRODUCTION**

The attached budget is the recommended Final Budget for fiscal year 2017/2018. As per statutory requirement, the Final Budget must be adopted by September 30, 2017.

### **BACKGROUND**

The Tentative Final Budget was developed with the participation and input from the Director of Finance, all Chief Officers, Staff, and the Finance Committee. 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 District Reserve Policy 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 for 2017/18 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 that are not qualified to be funded with development fees are budgeted in the Capital Replacement Fund for fiscal year 2017/18.

The District Reserve Policy outlines a goal to contribute to the Capital Replacement Fund on an annual basis, ensuring the fund balance remains sufficient to repair, restore or replace the District's capital assets upon retirement or disposal. There is a budgeted transfer of \$850,000 from the General Fund to the Capital Replacement fund in 2017/18. The amount of this transfer is equivalent to the estimated annual depreciation of the District's capital assets.

#### **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 the El Dorado County Board of Supervisors 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 tentative final budget reflects an overall decrease in total reserve balances for fiscal year 2017/18. The General Reserve Fund is budgeted to decrease by \$652,157, as total general fund expenditures are budgeted to exceed operating revenues. Included in total expenditures are lump sum payments toward the District's pension and OPEB unfunded liabilities totaling \$1,450,000. There is a budgeted increase in the Development Fee Reserve Fund of \$530,000 resulting from higher projected development fee revenue than qualified expenditures. There is a budgeted decrease in the Capital Replacement Reserve Fund balance of \$169,298 due to budgeted capital expenditures in excess of transfers into the fund.

The District General Fund is owed approximately \$884,103 from its Development Fee Fund as of June 30, 2017 for qualifying expenditures made in 2015/16 and 2016/17. Reimbursement to the General Fund is anticipated in fiscal year 2017/18. 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. The County also provides an estimate for the offsetting collection 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 6.3% from fiscal year 2016/17. Also included in operating revenues are projected reimbursements in the amount of \$1,028,857 from the JPA, which funds the ambulance service to the County. Mutual Aid/OES revenue is also included at an estimate at \$560,000. This revenue is dependent on the severity of the wildland fire season and the Department's participation on strike teams. While the District continues to pursue grant funding for various projects, no such revenue is projected for the 2017/18 fiscal year.

### **RECOMMENDATION**

Staff recommends that the Board of Directors review, discuss, and approve the 2017-2018 Tentative Final Budget.



## BUDGET SUMMARY ALL FUNDS

**El Dorado Hills Fire Department**  
**Final Budget Summary - All Funds**  
**Fiscal Year 2017/18**



	General Fund	Capital Replacement Fund	Development Fee Fund	Total All Funds
<b>Revenue</b>				
Property Tax Revenue	16,776,075			16,776,075
Fire Prevention Fee Revenue	70,000			70,000
Other Miscellaneous Operating Revenue	1,714,057			1,714,057
Development Fee Revenue			2,500,000	2,500,000
Proceeds from Sale of Assets	-			-
<b>Total Revenue</b>	<b>\$ 18,560,131</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ 21,060,131</b>
<b>Expenditures</b>				
Wages & Benefits	15,162,941	-	-	15,162,941
Other Operating Expenditures	1,749,348	-	-	1,749,348
Pension/OPEB UAL Lump Sum Pmt	1,450,000	-	-	1,450,000
Fixed Assets	-	1,019,298	1,970,000	2,989,298
<b>Total Expenditures</b>	<b>\$ 18,362,289</b>	<b>\$ 1,019,298</b>	<b>\$ 1,970,000</b>	<b>\$ 21,351,587</b>
<b>Revenue Less Expenditures</b>	<b>\$ 197,843</b>	<b>\$ (1,019,298)</b>	<b>\$ 530,000</b>	<b>\$ (291,455)</b>
<b>Reserve Fund Transfer Summary:</b>				
<b>Beginning Balance, 6/30/2017 (FORECAST)</b>	<b>\$ 13,313,206</b>	<b>\$ 3,052,680</b>	<b>\$ 6,682,221 *</b>	<b>\$ 23,048,107</b>
Transfer to/ (from) General Reserve Fund	197,843	850,000	-	1,047,843
Transfer to/ (from) Capital Replacement Fund	(850,000)	(1,019,298)	-	(1,869,298)
Transfer to/ (from) Development Fee Fund	-	-	530,000	530,000
Total Increase/ (Decrease) in Reserve Balances	(652,157)	(169,298)	530,000	(291,455)
<b>Ending Balance, 6/30/2018 (PROJECTED)</b>	<b>\$ 12,661,048</b>	<b>\$ 2,883,382</b>	<b>\$ 7,212,221</b>	<b>\$ 22,756,651</b>

\* As of 6/30/2017, the Development Fee fund will "owe" approximately \$884,103 to the General Fund.



# EL DORADO HILLS FIRE DEPARTMENT

Capital Assets 2017-18

Final Budget



ITEM	DESCRIPTION	BUDGET		
		Capital Replacement Fund	Development Fee Fund	Total
IT Equipment	Computer Lifecycle Replacements, Prevention Touch Screen	14,600	-	14,600
Bullard TIC Replacement		7,000		7,000
Rescue 85 Tools/Equipment		18,000	-	18,000
Turnout Replacements		50,000	-	50,000
Radio Equipment	Motorola Portables for 8570, 8571, WR-84; Motorola Mobile for new Engine	72,000	-	72,000
Training Gear	Active Shooter Gear	22,000		22,000
Furniture/ Appliances	Office/Station Furniture and Appliance Replacement	25,000	-	25,000
SCBA Fit Testing Machine		10,000	-	10,000
Replace Vehicle 8549		80,000	-	80,000
Type I Engine	Rescue 85	720,698	-	720,698
Training Facility	Architectural Design/Phase 1	-	1,750,000	1,750,000
Nexus Study		-	20,000	20,000
Station 91 Remodel	Completion of Station 91 Remodel		200,000	200,000
<b>TOTAL</b>		<b>\$ 1,019,298</b>	<b>\$ 1,970,000</b>	<b>\$ 2,989,298</b>



**BUDGET DETAIL  
GENERAL FUND**



**El Dorado Hills Fire Department**  
**Final Budget Detail - General Fund**  
**Fiscal Year 2017/18**



	Full Year Budget FY17/18	Full Year Budget FY16/17	Variance	Variance %
<b>Revenue</b>				
3240 · Tax Revenue				
3260 · Secured Tax Revenue	16,271,887	15,164,380	1,107,507	7.3%
3270 · Unsecured Tax Revenue	276,634	287,393	(10,759)	-3.7%
3280 · Homeowners Tax Revenue	148,380	144,962	3,418	2.4%
3320 · Supplemental Tax Revenue	251,098	234,671	16,427	7.0%
3330 · Sacramento County Revenue	16,200	27,456	(11,256)	-41.0%
3335 · Latrobe Revenue				
3335.2 · Latrobe Special Tax	36,840	36,840	-	0.0%
3335.3 · Latrobe Base Transfer	180,000	256,651	(76,651)	-29.9%
3340 · Property Tax Administration Fee	(404,964)	(364,250)	(40,714)	11.2%
<b>Total 3240 · Tax Revenue</b>	<b>16,776,075</b>	<b>15,788,102</b>	<b>987,972</b>	<b>6.3%</b>
3506 · Misc. Revenue, Fire Prev. Fees	70,000	70,000	-	100%
3510 · Misc. Operating Revenue				
3512 · JPA Revenue	1,028,857	918,537	110,320	12.0%
3513 · Rental Income (Cell site)	25,200	36,000	(10,800)	-30%
3515 · OES/Mutual Aid Reimbursement	560,000	414,000	146,000	35%
3520 · Interest Earned	80,000	70,000	10,000	14%
3510 · Misc. Operating Revenue - Other	20,000	20,000	-	0%
<b>Total 3510 · Misc. Operating Revenue</b>	<b>1,714,057</b>	<b>1,458,537</b>	<b>255,520</b>	<b>18%</b>
3570 · Proceeds from Sale of Assets	-	60,000	(60,000)	-100%
<b>Total Revenue</b>	<b>\$ 18,560,131</b>	<b>\$ 17,376,639</b>	<b>\$ 1,183,492</b>	<b>7%</b>
<b>Operating Expenditures</b>				
6000 · Wages & Benefits				
6001 · Salaries & Wages, Fire	5,966,813	5,912,782	54,031	1%
6011 · Education/Longevity Pay	484,081	495,050	(10,969)	-2%
6016 · Salaries & Wages, Admin/Prev	608,685	615,556	(6,871)	-1%
6017 · Volunteer Pay	-	100,000	(100,000)	-100%
6018 · Director Pay	17,850	18,000	(150)	-1%
6019 · Overtime				
6019.1 · Overtime, Operational	1,561,587	1,685,706	(124,119)	-7%
6019.2 · Overtime, Outside Aid	480,000	412,000	68,000	17%
6019.3 · Overtime, JPA	155,479	103,397	52,082	50%
<b>Total 6019 · Overtime</b>	<b>2,197,066</b>	<b>2,201,102</b>	<b>(4,036)</b>	<b>0%</b>
6020 · P.E.R.S. Retirement	2,293,349	2,306,236	(12,887)	-1%
6030 · Workers Compensation	819,067	798,529	20,538	3%
6031 · Life Insurance	6,224	6,224	0	0%

**El Dorado Hills Fire Department**  
**Final Budget Detail - General Fund**  
**Fiscal Year 2017/18**



	Full Year Budget FY17/18	Full Year Budget FY16/17	Variance	Variance %
6032 · P.E.R.S. Health Benefits	1,444,276	1,449,069	(4,793)	0%
6033 · Disability Insurance	16,758	16,170	588	4%
6034 · Health Cost of Retirees	881,479	866,964	14,515	2%
6040 · Dental/Vision Expense	177,960	174,840	3,120	2%
6050 · Unemployment Insurance	14,490	14,490	-	0%
6060 · Vacation & Sick Expense Reserve	100,000	150,000	(50,000)	-33%
6070 · Medicare	134,842	139,261	(4,419)	-3%
<b>Total 6000 · Wages &amp; Benefits</b>	<b>15,162,941</b>	<b>15,264,273</b>	<b>(101,333)</b>	<b>-1%</b>
<b>Salaries &amp; Wages as a % of Revenue</b>	<b>82%</b>	<b>88%</b>		
<b>6100 · Clothing &amp; Personal Supplies</b>				
6001 · Uniform Allowance	52,800	64,850	(12,050)	-19%
6002 · Other Clothing & Personal Supplies	47,683	54,845	(7,162)	-13%
<b>Total 6100 · Clothing &amp; Personal Supplies</b>	<b>100,483</b>	<b>119,695</b>	<b>(19,212)</b>	<b>-16%</b>
<b>6110 · Network/Communications</b>				
6111 · Telecommunications	50,544	67,352	(16,808)	-25%
6112 · Dispatch Services	50,000	120,000	(70,000)	-58%
6113 · Network/Connectivity	41,225	34,850	6,375	18%
<b>Total 6110 · Network/Communications</b>	<b>141,770</b>	<b>222,202</b>	<b>(80,432)</b>	<b>-36%</b>
<b>6120 · Housekeeping</b>	<b>35,268</b>	<b>30,214</b>	<b>5,054</b>	<b>17%</b>
<b>6130 · Insurance</b>				
6131 · General Insurance	55,000	55,659	(659)	-1%
<b>Total 6130 · Insurance</b>	<b>55,000</b>	<b>55,659</b>	<b>659</b>	<b>1%</b>
<b>6140 · Maintenance of Equipment</b>				
6141 · Tires	21,791	25,000	(3,209)	-13%
6142 · Parts & Supplies	22,209	21,000	1,209	6%
6143 · Outside Work	118,167	116,053	2,114	2%
6144 · Equipment Maintenance	37,308	90,420	(53,112)	-59%
6145 · Radio Maintenance	24,279	20,430	3,849	19%
<b>Total 6140 · Maintenance of Equipment</b>	<b>223,754</b>	<b>272,903</b>	<b>(49,149)</b>	<b>-18%</b>
<b>6150 · Maintenance, Structures &amp; Ground</b>	<b>98,364</b>	<b>107,566</b>	<b>(9,202)</b>	<b>-9%</b>
<b>6160 · Medical Supplies</b>				
6161 · Medical Supplies	5,867	5,500	367	7%
<b>Total 6160 · Medical Supplies</b>	<b>5,867</b>	<b>5,500</b>	<b>367</b>	<b>7%</b>
<b>6170 · Dues and Subscriptions</b>	<b>12,655</b>	<b>11,339</b>	<b>1,316</b>	<b>12%</b>
<b>6180 · Miscellaneous</b>				
6181 · Miscellaneous	3,352	4,000	(648)	-16%
6182 · Honor Guard	3,562	1,000	2,562	256%

**El Dorado Hills Fire Department**  
**Final Budget Detail - General Fund**  
**Fiscal Year 2017/18**



	Full Year Budget FY17/18	Full Year Budget FY16/17	Variance	Variance %
6183 · Explorer Program	2,095	2,500	(405)	-16%
6184 · Pipes and Drums	-	-	-	0%
<b>Total 6180 · Miscellaneous</b>	<b>9,010</b>	<b>7,500</b>	<b>1,510</b>	<b>20%</b>
6190 · Office Supplies	20,739	24,599	(3,860)	-16%
6200 · Professional Services				
6201 · Audit	13,050	10,500	2,550	24%
6202 · Legal/Human Resources	161,673	138,210	23,463	17%
6203 · Notices	2,514	3,000	(486)	-16%
6204 · Other Professional Services	135,397	214,094	(78,697)	-37%
6205 · Elections/Tax Administration	-	20,000	(20,000)	-100%
6206 · Public Relations	3,042	4,900	(1,858)	-38%
<b>Total 6200 · Professional Services</b>	<b>315,676</b>	<b>390,704</b>	<b>(75,028)</b>	<b>-19%</b>
6210 · Information Technology				
6211 · Software Licenses/Subscriptions	71,501	68,744	2,757	4%
6212 · IT Support/Implementation	118,496	107,374	11,122	10%
<b>Total 6210 · Information Technology</b>	<b>189,997</b>	<b>176,118</b>	<b>13,879</b>	<b>8%</b>
6220 · Rents and Leases				
6221 · Facilities/Equipment Lease	14,710	17,998	(3,288)	-18%
6222 · Solar Lease	66,936	65,388	1,548	2%
<b>Total 6220 · Rents and Leases</b>	<b>81,646</b>	<b>83,386</b>	<b>(1,740)</b>	<b>-2%</b>
6230 · Small Tools and Supplies	78,108	49,850	28,258	57%
6240 · Special Expenses				
6241 · Training	148,981	118,327	30,654	26%
6242 · Fire Prevention	64,280	18,310	45,970	251%
<b>Total 6240 · Special Expenses</b>	<b>213,261</b>	<b>136,637</b>	<b>76,624</b>	<b>56%</b>
6250 · Transportation and Travel				
6251 · Fuel and Oil	62,000	70,000	(8,000)	-11%
6252 · Travel	25,200	19,000	6,200	33%
6253 · Meals & Refreshments	22,680	21,000	1,680	8%
<b>Total 6250 · Transportation and Travel</b>	<b>109,880</b>	<b>110,000</b>	<b>(120)</b>	<b>0%</b>
6260 · Utilities				
6261 · Electricity	16,872	10,200	6,672	65%
6262 · Natural Gas/Propane	25,000	17,000	8,000	47%
6263 · Water/Sewer	16,000	14,000	2,000	14%
<b>Total 6260 · Utilities</b>	<b>57,872</b>	<b>41,200</b>	<b>16,672</b>	<b>40%</b>
<b>Total Operating Expenditures</b>	<b>\$ 16,912,289</b>	<b>\$ 17,109,345</b>	<b>\$ (197,057)</b>	<b>-1%</b>

**El Dorado Hills Fire Department**  
**Final Budget Detail - General Fund**  
**Fiscal Year 2017/18**



	Full Year Budget FY17/18	Full Year Budget FY16/17	Variance	Variance %
Revenue - Operating Expenditures	\$ 1,647,843	\$ 267,294	\$ 1,380,548	516%
6560 Pension/OPEB UAL Lump Sum Pmt	1,450,000	-	1,450,000	100%
<b>Total Expenditures</b>	<b>\$ 18,362,289</b>	<b>\$ 17,109,345</b>	<b>\$ 1,252,943</b>	<b>7%</b>
<b>Total Revenue - Total Expenditures</b>	<b>\$ 197,843</b>	<b>\$ 267,294</b>	<b>\$ 69,452</b>	<b>26%</b>
Depreciation/Transfer to Capital Replacement Fund	\$ 850,000	\$ -	\$ 850,000	100%
<b>Net Increase/Decrease in General Fund</b>	<b>\$ (652,157)</b>	<b>\$ 267,294</b>	<b>\$ (919,452)</b>	<b>-344%</b>

## **2017/18 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 6.3% from the 2016/17 budget. This is the result of an overall increase in the 2017/18 District assessed value, partially offset by a decrease in the Latrobe Base Transfer Revenue due to collection uncertainty. Fire Prevention Fees remained consistent with prior year at \$70,000. JPA Revenue increased by \$110,320 or 12% as a direct result of higher budgeted JPA expenses (offset). Rental Income decreased from the prior year budget due to a previously planned cell site at Station 85 that did not come to fruition. Other Miscellaneous Operating Revenue includes annexation fees, workers' compensation reimbursements, and other miscellaneous revenue collected. Revenue in this category is expected to remain consistent with prior year. No asset sales are budgeted in fiscal year 2017/18.

#### **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 2017/18. A 2.5% COLA is budgeted for Administrative staff as per the negotiated contract in place. There are no salary increases for safety personnel in fiscal year 2017/18 per the current MOU. Budgeted overtime is consistent with prior year. While PERS pension expense rates continue to increase, there is a slight decrease in the budgeted PERS Retirement expense compared to prior year due to negotiated increases in employee contributions. The estimated Vacation & Sick expense decreased from prior year budget based on actual experience in 2016/17. Overall, Wages & Benefits remained relatively consistent with prior year with a slight decrease of 1%.

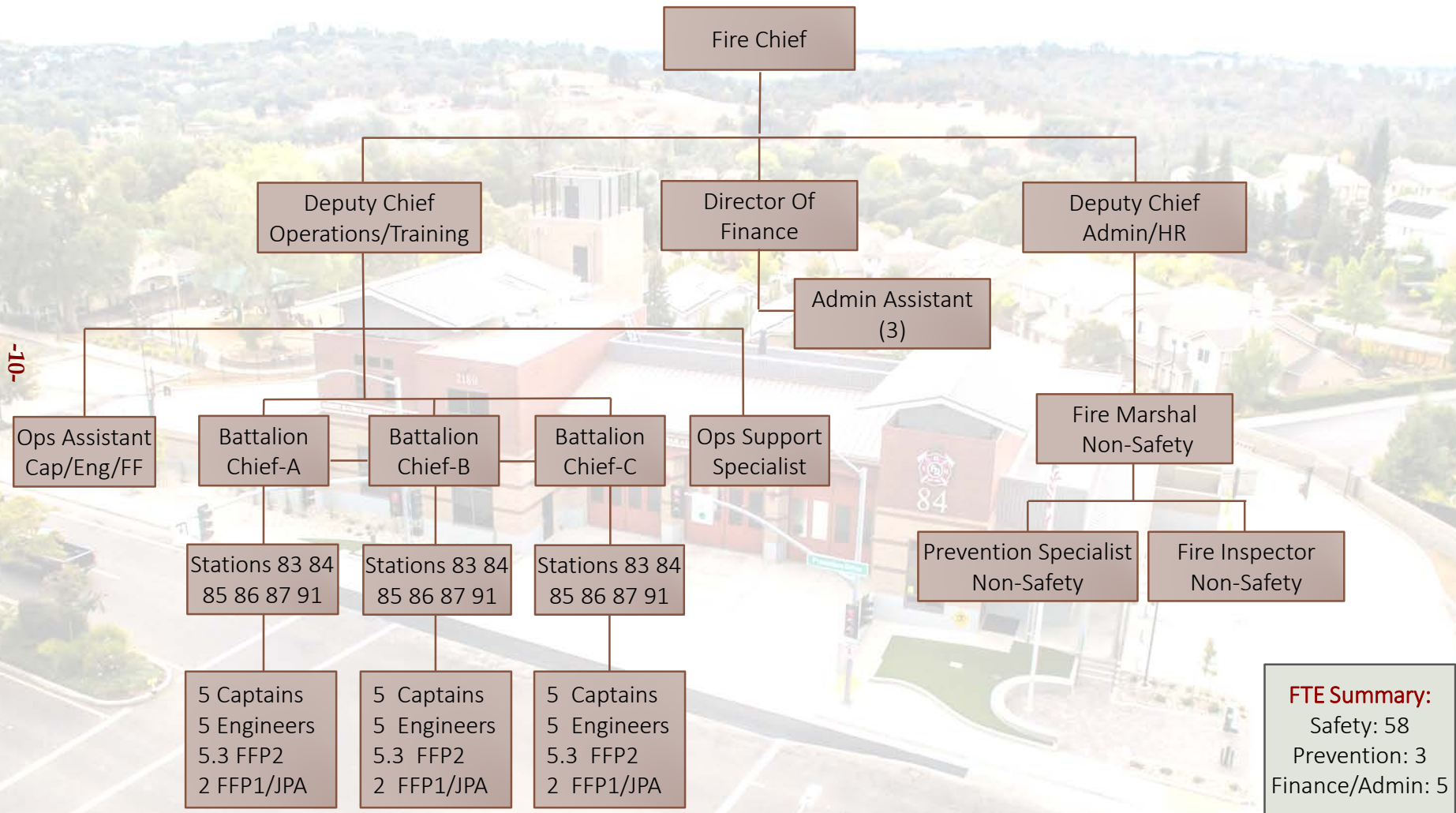
#### **OTHER OPERATING EXPENDITURES**

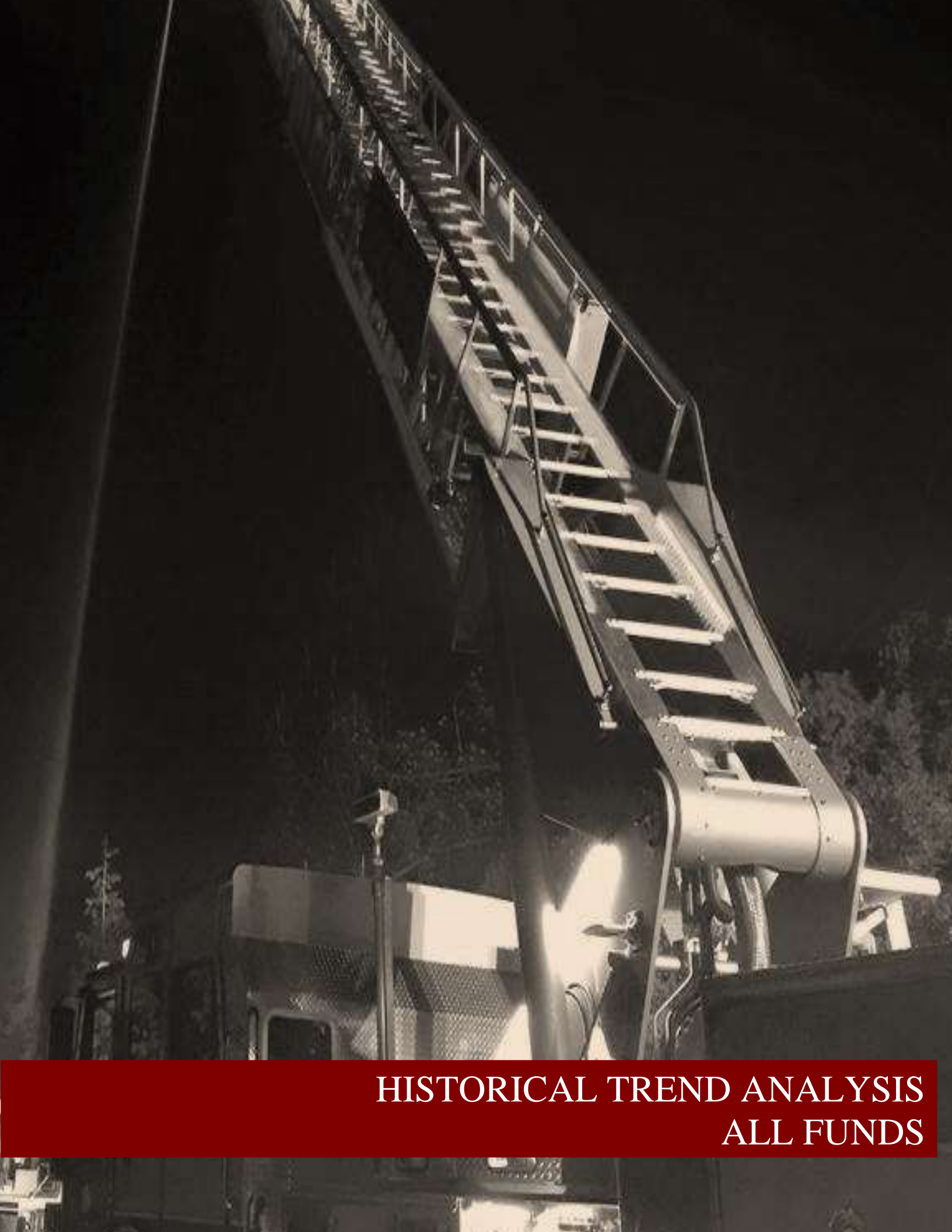
There is a 5% decrease in total Other Operating Expenditures from the prior year budget. Clothing and Personal Supplies decreased slightly primarily because of one-time Class A uniform reimbursements in 2016/17. A \$70k decrease in Dispatch Services is the result of a one-time CAD system upgrade completed in 2016/17. Overall maintenance decreased based on actual results from the prior year. The Professional Services category also shows a decrease in budget from the prior year, which is primarily due to several on-time expenditures in 2016/17 that will not recur in 2017/18. Categories with offsetting budget increases include Information Technology, Small Tools and Supplies, Training, Prevention and Utilities. Information & Technology increased slightly from prior year budget due to a change in service provider to enhance the quality of service. Small Tools & Supplies includes a significant amount of hose replacement in 2017/18. Training was increased to include newly required active shooter courses per California law. Fire Prevention was increased to include several prevention awareness events that were previously funded by the El Dorado Hills Firefighters' Association. The budgeted increase in Utilities is mostly due to actual experienced usage in 2016/17 as well as rising utility rates.



# 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**



	Actual FY12/13	Actual FY13/14	Actual FY14/15	Actual FY15/16	Forecast FY16/17	Final Budget FY17/18	Variance 16/17 Forecast vs. 17/18 Budget	Variance %
<b>Revenue</b>								
3240 · Tax Revenue								
3260 · Secured Tax Revenue	11,830,868	12,028,827	13,218,543	14,158,112	15,143,354	16,271,887	1,128,533	6.94%
3270 · Unsecured Tax Revenue	252,527	284,881	294,263	292,097	283,551	276,634	(6,917)	-3%
3280 · Homeowners Tax Revenue	134,560	134,583	141,900	144,317	148,084	148,380	296	0%
3320 · Supplemental Tax Revenue	14,658	186,426	223,245	234,671	318,445	251,098	(67,347)	-27%
3330 · Sacramento County Revenue	7,886	8,107	7,990	27,184	16,171	16,200	29	0%
3335 · Latrobe Revenue								
3335.2 · Latrobe Special Tax	-	-	20,700	35,588	35,622	36,840	1,218	3%
3335.3 · Latrobe Base Transfer	-	-	256,651	256,651	-	180,000	180,000	100%
3340 · Property Tax Administration Fee	(308,533)	(235,247)	(194,228)	(316,739)	(352,143)	(404,964)	(52,821)	13%
<b>Total 3240 · Tax Revenue</b>	<b>11,931,966</b>	<b>12,407,577</b>	<b>13,969,063</b>	<b>14,831,881</b>	<b>15,593,084</b>	<b>16,776,075</b>	<b>1,182,990</b>	<b>7.052%</b>
3506 · Misc. Revenue, Fire Prev. Fees	34,713	18,812	49,011	73,537	63,828	70,000	6,172	9%
3510 · Misc. Operating Revenue								
3511 · Contributions	-	-	(159)	8,100	-	-	-	0%
3512 · JPA Revenue	956,920	750,460	755,805	1,010,264	982,207	1,028,857	46,649	5%
3513 · Rental Income (Cell site)	21,960	24,666	23,592	30,628	25,200	25,200	-	0%
3515 · OES/Mutual Aid Reimbursement	205,141	206,840	458,024	736,099	613,557	560,000	(53,557)	-10%
3520 · Interest Earned	55,656	43,087	46,366	67,085	109,689	80,000	(29,689)	-37%
3510 · Misc. Operating Revenue - Other	75,789	87,542	95,131	20,847	66,426	20,000	(46,426)	-232%
<b>Total 3510 · Misc. Operating Revenue</b>	<b>1,315,466</b>	<b>1,112,594</b>	<b>1,378,758</b>	<b>1,873,023</b>	<b>1,797,080</b>	<b>1,714,057</b>	<b>(83,023)</b>	<b>-5%</b>
<b>Total Operating Revenue</b>	<b>\$ 13,282,145</b>	<b>\$ 13,538,983</b>	<b>\$ 15,396,832</b>	<b>\$ 16,778,440</b>	<b>\$ 17,453,992</b>	<b>\$ 18,560,131</b>	<b>\$ (82,771)</b>	<b>0%</b>
<b>Development Fees</b>								
3550 · Development Fees								
3560 · Development Fee Revenue	1,062,498	1,208,615	1,741,799	2,499,408	2,985,102	2,500,000	(485,102)	-19%
<b>Total 3550 · Development Fee Revenue</b>	<b>1,062,498</b>	<b>1,208,615</b>	<b>1,741,799</b>	<b>2,499,408</b>	<b>2,985,102</b>	<b>2,500,000</b>	<b>(485,102)</b>	<b>-19%</b>
3570 · Proceeds from Sale of Assets		92,390	-	27,430	93,630	-	(93,630)	-100%
<b>Total Revenue</b>	<b>\$ 14,344,643</b>	<b>\$ 14,839,988</b>	<b>\$ 17,138,631</b>	<b>\$ 19,305,278</b>	<b>\$ 20,532,724</b>	<b>\$ 21,060,131</b>	<b>\$ 527,408</b>	<b>3%</b>

**El Dorado Hills Fire Department**  
**Historical Trend Analysis**  
**TOTAL ALL FUNDS**



	Actual FY12/13	Actual FY13/14	Actual FY14/15	Actual FY15/16	Forecast FY16/17	Final Budget FY17/18	Variance 16/17 Forecast vs. 17/18 Budget	Variance %
<b>Operating Expenditures</b>								
6000 · Salaries & Wages								
6001 · Salaries & Wages, Fire	5,019,412	4,887,897	5,164,564	5,434,638	5,772,002	5,966,813	194,811	3%
6011 · Education/Longevity Pay	386,792	357,223	355,052	390,359	450,922	484,081	33,159	7%
6016 · Salaries & Wages, Admin/Prev	377,375	369,334	452,549	515,208	545,310	608,685	63,375	10%
6017 · Volunteer Pay	38,225	34,045	56,330	77,030	69,179	-	(69,179)	-100%
6018 · Director Pay	10,600	15,300	16,900	20,400	16,905	17,850	945	5%
6019 · Overtime				-	-	-	-	
6019.1 · Overtime, Operational	1,229,078	1,432,144	1,477,672	1,364,141	1,606,931	1,561,587	(45,344)	-3%
6019.2 · Overtime, Outside Aid	178,829	194,278	375,560	663,124	527,019	480,000	(47,019)	-10%
6019.3 · Overtime, JPA	114,224	228,411	129,313	108,660	164,928	155,479	(9,449)	-6%
Total 6019 · Overtime	1,522,131	1,854,833	1,982,546	2,135,925	2,298,879	2,197,066	(101,813)	-5%
6020 · P.E.R.S. Retirement	1,983,803	1,971,986	2,103,266	2,104,899	2,228,851	2,293,349	64,498	3%
6030 · Workers Compensation	418,985	522,033	609,709	728,867	765,480	819,067	53,587	7%
6031 · Life Insurance	5,039	4,948	5,358	5,616	5,875	6,224	350	6%
6032 · P.E.R.S. Health Benefits	979,530	1,029,405	1,159,392	1,337,711	1,431,009	1,444,276	13,266	1%
6033 · Disability Insurance	11,700	11,661	12,480	14,308	16,660	16,758	98	1%
6034 · Health Cost of Retirees	712,584	738,424	829,741	813,577	856,646	881,479	24,833	3%
6040 · Dental/Vision Expense	133,950	137,630	149,050	161,262	173,391	177,960	4,569	3%
6050 · Unemployment Insurance	15,021	13,761	16,960	16,289	14,484	14,490	6	0%
6060 · Vacation & Sick Expense Reserve	133,775	(19,561)	81,912	169,277	33,955	100,000	66,045	66%
6070 · Medicare	104,793	105,941	114,992	123,580	128,876	134,842	5,966	4%
Total 6000 · Salaries & Wages	11,853,714	12,034,861	13,110,802	14,048,946	14,808,424	15,162,941	354,516	2%
Salaries & Wages as a % of Operating Revenue	89%	89%	85%	84%	85%	82%		

**El Dorado Hills Fire Department**  
**Historical Trend Analysis**  
**TOTAL ALL FUNDS**



	Actual FY12/13	Actual FY13/14	Actual FY14/15	Actual FY15/16	Forecast FY16/17	Final Budget FY17/18	Variance 16/17 Forecast vs. 17/18 Budget	Variance %
<b>6100 · Clothing &amp; Personal Supplies</b>								
6001 · Uniform Allowance	-	-		42,000	58,550	52,800	(5,750)	-11%
6002 · Other Clothing & Personal Supplies	56,651	57,914	90,602	45,817	65,816	47,683	(18,133)	-38%
<b>Total 6100 · Clothing &amp; Personal Supplies</b>	<b>56,651</b>	<b>57,914</b>	<b>90,602</b>	<b>87,817</b>	<b>124,366</b>	<b>100,483</b>	<b>(23,883)</b>	<b>-24%</b>
<b>6110 · Network/Communications</b>								
6111 · Telecommunications	44,897	47,624	58,193	73,200	54,452	50,544	(3,907)	-8%
6112 · Dispatch Services	17,044	49,355	44,638	41,248	105,277	50,000	(55,277)	-111%
6113 · Network/Connectivity	-	-	-	-	30,824	41,225	10,401	100%
<b>Total 6110 · Communications</b>	<b>61,941</b>	<b>96,980</b>	<b>102,831</b>	<b>114,448</b>	<b>190,553</b>	<b>141,770</b>	<b>(48,783)</b>	<b>-34%</b>
<b>6120 · Housekeeping</b>	<b>21,286</b>	<b>21,291</b>	<b>21,854</b>	<b>40,200</b>	<b>38,097</b>	<b>35,268</b>	<b>(2,829)</b>	<b>-8%</b>
<b>6130 · Insurance</b>								
6131 · General Insurance	47,748	46,417	58,936	50,492	51,023	55,000	3,977	7%
<b>Total 6130 · Insurance</b>	<b>47,748</b>	<b>46,417</b>	<b>58,936</b>	<b>50,492</b>	<b>51,023</b>	<b>55,000</b>	<b>3,977</b>	<b>7%</b>
<b>6140 · Maintenance of Equipment</b>								
6141 · Tires	14,842	20,281	19,577	30,065	15,492	21,791	6,299	29%
6142 · Parts & Supplies	7,162	19,401	10,445	17,162	25,720	22,209	(3,511)	-16%
6143 · Outside Work	102,267	51,766	117,144	46,484	162,105	118,167	(43,938)	-37%
6144 · Equipment Maintenance	97,865	99,191	126,623	125,891	26,839	37,308	10,469	28%
6145 · Radio Maintenance	3,353	3,671	4,477	9,822	12,318	24,279	11,960	49%
<b>Total 6140 · Maintenance of Equipment</b>	<b>225,488</b>	<b>194,309</b>	<b>278,266</b>	<b>229,424</b>	<b>242,475</b>	<b>223,754</b>	<b>(18,721)</b>	<b>-8%</b>
<b>6150 · Maintenance, Structures &amp; Ground</b>	<b>36,298</b>	<b>46,431</b>	<b>75,319</b>	<b>111,703</b>	<b>129,003</b>	<b>98,364</b>	<b>(30,639)</b>	<b>-31%</b>
<b>6160 · Medical Supplies</b>								
6161 · Medical Supplies	883	51	760	8,884	5,031	5,867	836	14%
<b>Total 6160 · Medical Supplies</b>	<b>883</b>	<b>51</b>	<b>760</b>	<b>8,884</b>	<b>5,031</b>	<b>5,867</b>	<b>836</b>	<b>14%</b>
<b>6170 · Dues and Subscriptions</b>	<b>6,157</b>	<b>6,735</b>	<b>7,447</b>	<b>12,139</b>	<b>8,172</b>	<b>12,655</b>	<b>4,483</b>	<b>35%</b>



**El Dorado Hills Fire Department**  
**Historical Trend Analysis**  
**TOTAL ALL FUNDS**



	Actual FY12/13	Actual FY13/14	Actual FY14/15	Actual FY15/16	Forecast FY16/17	Final Budget FY17/18	Variance 16/17 Forecast vs. 17/18 Budget	Variance %
6180 · Miscellaneous				-	-		-	
6181 · Miscellaneous	5,699	2,124	6,758	1,917	3,347	3,352	6	0%
6182 · Honor Guard	2,806	2,490	437	-	2,561	3,562	1,001	28%
6183 · Explorer Program	1,000	505	913	1,221	800	2,095	1,295	62%
6184 · Pipes and Drums	2,903	-	-	-	-	-	-	0%
<b>Total 6180 · Miscellaneous</b>	<b>12,408</b>	<b>5,119</b>	<b>8,108</b>	<b>3,138</b>	<b>6,708</b>	<b>9,010</b>	<b>2,302</b>	<b>26%</b>
6190 · Office Supplies	16,417	16,664	18,812	22,720	28,116	20,739	(7,376)	-36%
6200 · Professional Services				-				
6201 · Audit	9,750	9,500	12,750	10,000	10,250	13,050	2,800	21%
6202 · Legal/Human Resources	116,464	128,296	130,770	111,578	144,996	161,673	16,677	10%
6203 · Notices	497	1,931	3,131	2,630	747	2,514	1,767	70%
6204 · Other Professional Services	172,676	169,912	286,076	384,473	136,746	135,397	(1,349)	-1%
6205 · Elections/Tax Administration	13,851	-	19,788	-	23,449	-	(23,449)	-100%
6206 · Public Relations	-	-	-	-	795	3,042	2,247	74%
<b>Total 6200 · Professional Services</b>	<b>313,238</b>	<b>309,639</b>	<b>452,515</b>	<b>508,681</b>	<b>316,982</b>	<b>315,676</b>	<b>(1,307)</b>	<b>0%</b>
6210 · Information Technology								
6211 · Software Licenses/Subscriptions	-	-	-	-	60,553	71,501	10,948	15%
6212 · IT Support/Implementation	-	-	-	-	84,271	118,496	34,226	29%
<b>Total 6210 · Information Technology</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144,824</b>	<b>189,997</b>	<b>45,173</b>	<b>24%</b>
6220 · Rents and Leases								
6221 · Facilities/Equipment Lease	552	105,336	106,657	21,640	6,120	14,710	8,590	-100%
6222 · Solar Lease	-	-	-	-	52,016	66,936	14,920	22%
<b>Total 6220 · Total Rents and Leases</b>	<b>552</b>	<b>105,336</b>	<b>106,657</b>	<b>21,640</b>	<b>58,136</b>	<b>81,646</b>	<b>23,510</b>	<b>29%</b>
6230 · Small Tools and Supplies	43,624	44,000	34,234	51,235	71,561	78,108	6,546	8%
6240 · Special Expenses					-		-	
6241 · Training	35,860	48,507	73,837	59,507	108,248	148,981	40,733	27%

**El Dorado Hills Fire Department**  
**Historical Trend Analysis**  
**TOTAL ALL FUNDS**



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	Actual FY12/13	Actual FY13/14	Actual FY14/15	Actual FY15/16	Forecast FY16/17	Final Budget FY17/18	Variance 16/17 Forecast vs. 17/18 Budget	Variance %
6242 · Fire Prevention	17,149	7,890	10,828	17,537	16,245	64,280	48,035	75%
6243 · Licenses	285	33	87	-	10	-	(10)	0%
<b>Total 6240 · Special Expenses</b>	<b>53,294</b>	<b>56,430</b>	<b>84,751</b>	<b>77,044</b>	<b>124,502</b>	<b>213,261</b>	<b>88,758</b>	<b>42%</b>
<b>6250 · Transportation and Travel</b>								
6251 · Fuel and Oil	52,201	67,633	58,362	51,936	53,829	62,000	8,171	13%
6252 · Travel	7,873	20,936	11,719	12,821	20,424	25,200	4,776	19%
6253 · Meals & Refreshments	12,467	20,641	20,464	17,253	17,798	22,680	4,882	22%
<b>Total 6250 · Transportation and Travel</b>	<b>72,541</b>	<b>109,210</b>	<b>90,545</b>	<b>82,011</b>	<b>92,052</b>	<b>109,880</b>	<b>17,828</b>	<b>16%</b>
<b>6260 · Utilities</b>								
6261 · Electricity	51,809	50,848	62,718	76,258	23,689	16,872	(6,817)	-40%
6262 · Natural Gas/Propane	14,652	12,704	10,963	13,474	24,391	25,000	609	2%
6263 · Water/Sewer	12,951	11,910	10,526	11,716	15,343	16,000	657	4%
<b>Total 6260 · Utilities</b>	<b>79,411</b>	<b>75,461</b>	<b>84,208</b>	<b>101,448</b>	<b>63,423</b>	<b>57,872</b>	<b>(5,551)</b>	<b>-10%</b>
<b>Total Operating Expenditures</b>	<b>\$ 12,901,652</b>	<b>\$ 13,226,848</b>	<b>\$ 14,626,645</b>	<b>\$ 15,571,970</b>	<b>\$ 16,503,450</b>	<b>\$ 16,912,289</b>	<b>\$ 408,839</b>	<b>2%</b>
<b>Operating Revenue - Operating Expenditures</b>	<b>\$ 380,493</b>	<b>\$ 312,135</b>	<b>\$ 770,188</b>	<b>\$ 1,206,470</b>	<b>\$ 950,542</b>	<b>\$ 1,647,843</b>	<b>\$ 697,300</b>	
6560 · Pension/OPEB UAL Lump Sum Pmt	659,573	-	-	1,200,000	-	1,450,000	1,450,000	-100%
6720 · Fixed Assets	1,254,113	691,417	4,194,193	2,018,266	773,344	2,989,298	2,215,954	74%
<b>Total Expenditures</b>	<b>\$ 14,815,338</b>	<b>\$ 13,918,265</b>	<b>\$ 18,820,838</b>	<b>\$ 18,790,237</b>	<b>\$ 17,276,794</b>	<b>\$ 21,351,587</b>	<b>\$ 4,074,793</b>	<b>19%</b>
<b>Total Revenue - Total Expenditures</b>	<b>\$ (470,695)</b>	<b>\$ 921,723</b>	<b>\$ (1,682,207)</b>	<b>\$ 515,042</b>	<b>\$ 3,255,930</b>	<b>\$ (291,455)</b>	<b>\$ (3,547,385)</b>	
Development Fee Revenue	(1,062,498)	(1,208,615)	(1,741,799)	(2,499,408)	(2,985,102)	(2,500,000)		
Development Fee Qualified Expenditures	604,749	65,993	1,808,431	798,693	85,410	1,970,000		
<b>Total Revenue - Total Expenditures Net of Development Fees</b>	<b>\$ (928,445)</b>	<b>\$ (220,899)</b>	<b>\$ (1,615,575)</b>	<b>\$ (1,185,674)</b>	<b>\$ 356,238</b>	<b>\$ (821,455)</b>		



## RESERVE FUND SUMMARY

# El Dorado Hills Fire Department

## Reserve Fund Summary

2017/18 Final Budget



	RESERVE FUND BALANCE AS OF					
	6/30/2013	6/30/2014	6/30/2015	6/30/2016	FORECAST 6/30/2017	FINAL BUDGET 6/30/2018
General Reserve Fund	14,390,105	14,637,036	13,840,847	12,269,007	13,313,206	12,661,048
Capital Replacement Reserve Fund	5,296,672	4,829,631	4,245,134	3,826,024	3,052,680	2,883,382
Retiree Medical Reserve Fund	92,012	92,223	26	26		-
<b>Unrestricted Reserve Funds</b>	<b>19,778,789</b>	<b>19,558,890</b>	<b>18,086,007</b>	<b>16,095,057</b>	<b>16,365,912</b>	<b>15,544,430</b>
Development Fee Reserve Fund	-	1,141,621	1,191,898	3,697,119	6,682,221*	7,212,221
<b>Total Reserve Fund Balances</b>	<b>\$ 19,778,789</b>	<b>\$ 20,700,511</b>	<b>\$ 19,277,905</b>	<b>\$ 19,792,177</b>	<b>\$ 23,048,107</b>	<b>\$ 22,756,651</b>

\* As of 6/30/2017, the Development Fee fund will "owe" approximately \$884,103 to the General Fund.



PRELIMINARY VS. FINAL BUDGET



**El Dorado Hills Fire Department**  
**Final vs. Preliminary Budget Summary - All Funds**  
**Fiscal Year 2017/18**



	General Fund	Capital Replacement Fund	Development Fee Fund	FINAL All Funds	PRELIMINARY All Funds	VARIANCE	VARIANCE %
<b>Revenue</b>							
Property Tax Revenue	16,776,075			16,776,075	16,639,876	136,199	1%
Fire Prevention Fee Revenue	70,000			70,000	70,000	-	0%
Other Miscellaneous Operating Revenue	1,714,057			1,714,057	1,714,057	(0)	0%
Development Fee Revenue			2,500,000	2,500,000	2,000,000	500,000	25%
Proceeds from Sale of Assets	-			-	-	-	0%
<b>Total Revenue</b>	<b>\$ 18,560,131</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ 21,060,131</b>	<b>\$ 20,423,933</b>	<b>\$ 636,198</b>	<b>3%</b>
<b>Expenditures</b>							
Wages & Benefits	15,162,941	-	-	15,162,941	15,343,969	(181,028)	-1%
Other Operating Expenditures	1,749,348	-	-	1,749,348	1,630,565	118,783	7%
Pension/OPEB UAL Lump Sum Pmt	1,450,000	-	-	1,450,000	1,000,000	450,000	0%
Fixed Assets	-	1,019,298	1,970,000	2,989,298	2,756,600	232,698	8%
<b>Total Expenditures</b>	<b>\$ 18,362,289</b>	<b>\$ 1,019,298</b>	<b>\$ 1,970,000</b>	<b>\$ 21,351,587</b>	<b>\$ 20,731,134</b>	<b>\$ 620,453</b>	<b>3%</b>
<b>Revenue Less Expenditures</b>	<b>\$ 197,843</b>	<b>\$ (1,019,298)</b>	<b>\$ 530,000</b>	<b>\$ (291,455)</b>	<b>\$ (307,201)</b>	<b>\$ 15,746</b>	<b>-5%</b>
<b>Reserve Fund Transfer Summary:</b>							
<b>Beginning Balance, 6/30/2017 (FORECAST)</b>	<b>\$ 13,313,206</b>	<b>\$ 3,052,680</b>	<b>\$ 6,682,221</b>	<b>\$ 23,048,107</b>	<b>\$ 22,404,856</b>	<b>\$ 643,251</b>	<b>3%</b>
Transfer to/from General Reserve Fund	197,843	850,000	-	1,047,843	1,299,399	(251,556)	-19%
Transfer to/from Capital Replacement Fund	(850,000)	(1,019,298)	-	(1,869,298)	(2,264,100)	394,802	-17%
Transfer to/from Development Fee Fund	-	-	530,000	530,000	657,500	(127,500)	-19%
Total Increase/(Decrease) in Reserve Balances	(652,157)	(169,298)	530,000	(291,455)	(307,201)	15,746	-5%
<b>Ending Balance, 6/30/2018 (PROJECTED)</b>	<b>\$ 12,661,048</b>	<b>\$ 2,883,382</b>	<b>\$ 7,212,221</b>	<b>\$ 22,756,651</b>	<b>\$ 22,097,655</b>	<b>\$ 658,996</b>	<b>3%</b>

**El Dorado Hills Fire Department**  
**Final vs. Preliminary Budget - General Fund**  
**Fiscal Year 2017/18**



	<b>FINAL Full Year Budget FY17/18</b>	<b>PRELIMINARY Full Year Budget FY17/18</b>	<b>Variance</b>	<b>Variance %</b>
<b>Revenue</b>				
3240 · Tax Revenue				
3260 · Secured Tax Revenue	16,271,887	16,074,243	197,644	1%
3270 · Unsecured Tax Revenue	276,634	304,637	(28,003)	-9%
3280 · Homeowners Tax Revenue	148,380	153,660	(5,280)	-3%
3320 · Supplemental Tax Revenue	251,098	248,751	2,347	1%
3330 · Sacramento County Revenue	16,200	29,103	(12,903)	-44%
3335 · Latrobe Revenue	-	-	-	0%
3335.2 · Latrobe Special Tax	36,840	36,840	-	0%
3335.3 · Latrobe Base Transfer	180,000	180,000	-	0%
3340 · Property Tax Administration Fee	(404,964)	(387,357)	(17,607)	5%
<b>Total 3240 · Tax Revenue</b>	<b>16,776,075</b>	<b>16,639,876</b>	<b>136,199</b>	<b>1%</b>
3506 · Misc. Revenue, Fire Prev. Fees	70,000	70,000	-	0%
3510 · Misc. Operating Revenue				
3511 · Contributions	-	-	-	0%
3512 · JPA Revenue	1,028,857	1,028,857	-	0%
3513 · Rental Income (Cell site)	25,200	25,200	-	0%
3515 · OES/Mutual Aid Reimbursement	560,000	560,000	-	0%
3520 · Interest Earned	80,000	80,000	-	0%
3510 · Misc. Operating Revenue - Other	20,000	20,000	-	0%
<b>Total 3510 · Misc. Operating Revenue</b>	<b>1,714,057</b>	<b>1,714,057</b>	<b>-</b>	<b>0%</b>
3570 · Proceeds from Sale of Assets	-	-	-	0%
<b>Total Revenue</b>	<b>\$ 18,560,131</b>	<b>\$ 18,423,932</b>	<b>\$ 136,199</b>	<b>1%</b>
<b>Operating Expenditures</b>				
6000 · Wages & Benefits				
6001 · Salaries & Wages, Fire	5,966,813	5,966,813	-	0%
6011 · Education/Longevity Pay	484,081	484,081	-	0%
6016 · Salaries & Wages, Admin/Prev	608,685	608,685	-	0%
6017 · Volunteer Pay	-	-	-	0%
6018 · Director Pay	17,850	17,850	-	0%
6019 · Overtime				
6019.1 · Overtime, Operational	1,561,587	1,561,587	-	0%
6019.2 · Overtime, Outside Aid	480,000	480,000	-	0%
6019.3 · Overtime, JPA	155,479	155,479	-	0%
<b>Total 6019 · Overtime</b>	<b>2,197,066</b>	<b>2,197,066</b>	<b>-</b>	<b>0%</b>

**El Dorado Hills Fire Department**  
**Final vs. Preliminary Budget - General Fund**  
**Fiscal Year 2017/18**



	<b>FINAL Full Year Budget FY17/18</b>	<b>PRELIMINARY Full Year Budget FY17/18</b>	<b>Variance</b>	<b>Variance %</b>
6020 · P.E.R.S. Retirement	2,293,349	2,414,016	(120,667)	-5%
6030 · Workers Compensation	819,067	819,067	-	0%
6031 · Life Insurance	6,224	6,224	-	0%
6032 · P.E.R.S. Health Benefits	1,444,276	1,495,797	(51,522)	-3%
6033 · Disability Insurance	16,758	16,758	-	0%
6034 · Health Cost of Retirees	881,479	889,119	(7,640)	-1%
6040 · Dental/Vision Expense	177,960	179,160	(1,200)	-1%
6050 · Unemployment Insurance	14,490	14,490	-	0%
6060 · Vacation & Sick Expense Reserve	100,000	100,000	-	0%
6070 · Medicare	134,842	134,842	-	0%
<b>Total 6000 · Wages &amp; Benefits</b>	<b>15,162,941</b>	<b>15,343,969</b>	<b>(181,028)</b>	<b>-1%</b>
<b>Salaries &amp; Wages as a % of Revenue</b>	<b>82%</b>	<b>83%</b>		
<b>6100 · Clothing &amp; Personal Supplies</b>				
6001 · Uniform Allowance	52,800	52,800	-	0%
6002 · Other Clothing & Personal Supplies	47,683	47,620	63	0%
<b>Total 6100 · Clothing &amp; Personal Supplies</b>	<b>100,483</b>	<b>100,420</b>	<b>63</b>	<b>0%</b>
<b>6110 · Network/Communications</b>				
6111 · Telecommunications	50,544	50,544	-	0%
6112 · Dispatch Services	50,000	50,000	-	0%
6113 · Network/Connectivity	41,225	41,225	-	0%
<b>Total 6110 · Network/Communications</b>	<b>141,770</b>	<b>141,770</b>	<b>-</b>	<b>0%</b>
<b>6120 · Housekeeping</b>	<b>35,268</b>	<b>35,268</b>	<b>-</b>	<b>0%</b>
<b>6130 · Insurance</b>				
6131 · General Insurance	55,000	55,000	-	0%
<b>Total 6130 · Insurance</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>	<b>0%</b>
<b>6140 · Maintenance of Equipment</b>				
6141 · Tires	21,791	21,791	-	0%
6142 · Parts & Supplies	22,209	22,209	-	0%
6143 · Outside Work	118,167	118,167	-	0%
6144 · Equipment Maintenance	37,308	37,334	(25)	0%
6145 · Radio Maintenance	24,279	25,963	(1,685)	-6%
<b>Total 6140 · Maintenance of Equipment</b>	<b>223,754</b>	<b>225,463</b>	<b>(1,710)</b>	<b>-1%</b>
<b>6150 · Maintenance, Structures &amp; Ground</b>	<b>98,364</b>	<b>98,364</b>	<b>-</b>	<b>0%</b>

**El Dorado Hills Fire Department**  
**Final vs. Preliminary Budget - General Fund**  
**Fiscal Year 2017/18**



	<b>FINAL Full Year Budget FY17/18</b>	<b>PRELIMINARY Full Year Budget FY17/18</b>	<b>Variance</b>	<b>Variance %</b>
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6034 · Health Cost of Retirees	881,479	889,119	(7,640)	-1%
6040 · Dental/Vision Expense	177,960	179,160	(1,200)	-1%
6050 · Unemployment Insurance	14,490	14,490	-	0%
6060 · Vacation & Sick Expense Reserve	100,000	100,000	-	0%
6070 · Medicare	134,842	134,842	-	0%
<b>Total 6000 · Wages &amp; Benefits</b>	<b>15,162,941</b>	<b>15,343,969</b>	<b>(181,028)</b>	<b>-1%</b>
<b>Salaries &amp; Wages as a % of Revenue</b>	<b>82%</b>	<b>83%</b>		
<b>6100 · Clothing &amp; Personal Supplies</b>				
6001 · Uniform Allowance	52,800	52,800	-	0%
6002 · Other Clothing & Personal Supplies	47,683	47,620	63	0%
<b>Total 6100 · Clothing &amp; Personal Supplies</b>	<b>100,483</b>	<b>100,420</b>	<b>63</b>	<b>0%</b>
<b>6110 · Network/Communications</b>				
6111 · Telecommunications	50,544	50,544	-	0%
6112 · Dispatch Services	50,000	50,000	-	0%
6113 · Network/Connectivity	41,225	41,225	-	0%
<b>Total 6110 · Network/Communications</b>	<b>141,770</b>	<b>141,770</b>	<b>-</b>	<b>0%</b>
<b>6120 · Housekeeping</b>	<b>35,268</b>	<b>35,268</b>	<b>-</b>	<b>0%</b>
<b>6130 · Insurance</b>				
6131 · General Insurance	55,000	55,000	-	0%
<b>Total 6130 · Insurance</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>	<b>0%</b>
<b>6140 · Maintenance of Equipment</b>				
6141 · Tires	21,791	21,791	-	0%
6142 · Parts & Supplies	22,209	22,209	-	0%
6143 · Outside Work	118,167	118,167	-	0%
6144 · Equipment Maintenance	37,308	37,334	(25)	0%
6145 · Radio Maintenance	24,279	25,963	(1,685)	-6%
<b>Total 6140 · Maintenance of Equipment</b>	<b>223,754</b>	<b>225,463</b>	<b>(1,710)</b>	<b>-1%</b>
<b>6150 · Maintenance, Structures &amp; Ground</b>	<b>98,364</b>	<b>98,364</b>	<b>-</b>	<b>0%</b>

**El Dorado Hills Fire Department**  
**Final vs. Preliminary Budget - General Fund**  
**Fiscal Year 2017/18**



	<b>FINAL Full Year Budget FY17/18</b>	<b>PRELIMINARY Full Year Budget FY17/18</b>	<b>Variance</b>	<b>Variance %</b>
<b>6160 · Medical Supplies</b>				
6161 · Medical Supplies	5,867	5,867	-	0%
<b>Total 6160 · Medical Supplies</b>	<b>5,867</b>	<b>5,867</b>	<b>-</b>	<b>0%</b>
<b>6170 · Dues and Subscriptions</b>	<b>12,655</b>	<b>12,361</b>	<b>294</b>	<b>2%</b>
<b>6180 · Miscellaneous</b>				
6181 · Miscellaneous	3,352	3,352	-	0%
6182 · Honor Guard	3,562	3,562	-	0%
6183 · Explorer Program	2,095	2,095	-	0%
6184 · Pipes and Drums	-	-	-	0%
<b>Total 6180 · Miscellaneous</b>	<b>9,010</b>	<b>9,010</b>	<b>-</b>	<b>0%</b>
<b>6190 · Office Supplies</b>	<b>20,739</b>	<b>20,739</b>	<b>-</b>	<b>0%</b>
<b>6200 · Professional Services</b>				
6201 · Audit	13,050	13,506	(456)	-3%
6202 · Legal/Human Resources	161,673	131,673	30,000	23%
6203 · Notices	2,514	2,514	-	0%
6204 · Other Professional Services	135,397	114,650	20,747	18%
6205 · Elections/Tax Administration	-	-	-	0%
6206 · Public Relations	3,042	2,958	84	0%
<b>Total 6200 · Professional Services</b>	<b>315,676</b>	<b>265,302</b>	<b>50,374</b>	<b>19%</b>
<b>6210 · Information Technology</b>				
6211 · Software Licenses/Subscriptions	71,501	74,651	(3,150)	-4%
6212 · IT Support/Implementation	118,496	118,496	-	0%
<b>Total 6210 · Information Technology</b>	<b>189,997</b>	<b>193,147</b>	<b>(3,150)</b>	<b>100%</b>
<b>6220 · Rents and Leases</b>				
6221 · Facilities/Equipment Lease	14,710	-	14,710	100%
6222 · Solar Lease	66,936	66,936	-	0%
<b>Total 6220 · Rents and Leases</b>	<b>81,646</b>	<b>66,936</b>	<b>14,710</b>	<b>22%</b>
<b>6230 · Small Tools and Supplies</b>	<b>78,108</b>	<b>76,557</b>	<b>1,550</b>	<b>2%</b>
<b>6240 · Special Expenses</b>				
6241 · Training	148,981	107,507	41,474	39%
6242 · Fire Prevention	64,280	64,699	(419)	-1%
<b>Total 6240 · Special Expenses</b>	<b>213,261</b>	<b>172,206</b>	<b>41,055</b>	<b>24%</b>



**El Dorado Hills Fire Department**  
**Final vs. Preliminary Budget - General Fund**  
**Fiscal Year 2017/18**



	<b>FINAL Full Year Budget FY17/18</b>	<b>PRELIMINARY Full Year Budget FY17/18</b>	<b>Variance</b>	<b>Variance %</b>
<b>6250 · Transportation and Travel</b>				
6251 · Fuel and Oil	62,000	62,000	-	0%
6252 · Travel	25,200	19,184	6,016	31%
6253 · Meals & Refreshments	22,680	17,600	5,080	29%
<b>Total 6250 · Transportation and Travel</b>	<b>109,880</b>	<b>98,784</b>	<b>11,096</b>	<b>11%</b>
<b>6260 · Utilities</b>				
6261 · Electricity	16,872	12,372	4,500	36%
6262 · Natural Gas/Propane	25,000	26,000	(1,000)	-4%
6263 · Water/Sewer	16,000	15,000	1,000	7%
<b>Total 6260 · Utilities</b>	<b>57,872</b>	<b>53,372</b>	<b>4,500</b>	<b>8%</b>
<b>Total Operating Expenditures</b>	<b>\$ 16,912,289</b>	<b>\$ 16,974,533</b>	<b>\$ (62,245)</b>	<b>0%</b>
<b>Revenue - Operating Expenditures</b>	<b>\$ 1,647,843</b>	<b>\$ 1,449,399</b>	<b>\$ 198,444</b>	<b>14%</b>
6560 · Pension/OPEB UAL Lump Sum Pmt	1,450,000	1,000,000	450,000	0%
<b>Total Expenditures</b>	<b>\$ 18,362,289</b>	<b>\$ 17,974,533</b>	<b>\$ 387,755</b>	<b>2%</b>
<b>Total Revenue - Total Expenditures</b>	<b>\$ 197,843</b>	<b>\$ 449,399</b>	<b>\$ (251,556)</b>	<b>-56%</b>



FINAL BUDGET RESOLUTION

**EL DORADO HILLS COUNTY WATER DISTRICT**

**RESOLUTION 2017-27**

**Resolution Adopting the 2017-2018 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 2017-18 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 2017-18 is hereby adopted in accordance with the following:

Wages & Benefits:	\$15,162,941
Services and Supplies:	1,749,348
Pension/OPEB Lump Sum Payments:	1,450,000
Fixed Assets:	
Structures and Improvements	1,970,000
Equipment	1,019,298
	<hr/>
Total Budget Requirements:	\$21,351,587

**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 equipment listed in the amount not to exceed \$1,019,298 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 21st day of September, 2017, by the following vote:

AYES: 5


ABSTAIN: 0

NOES: 0

ABSENT: 0

ATTEST:

  
Charles J. Hartley, President

  
Jessica Braddock, Board Secretary