

2018/19
FINAL BUDGET

EL DORADO HILLS FIRE DEPARTMENT



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INTRODUCTION

The attached budget is the recommended Final Budget for fiscal year 2018/2019. As per statutory requirement, the Final Budget must be adopted by September 30, 2018.

BACKGROUND

The 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 2018/19 exceeds this goal.

Capital Replacement Fund

The Capital Replacement Fund is the portion of the General Fund committed by the Board of Directors to reinvest 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 2018/19.

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 \$800,000 from the General Fund to the Capital Replacement fund in 2018/19. The amount of this transfer is determined based on 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 capital investments 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 final budget reflects an overall increase in total reserve balances for fiscal year 2018/19. The General Reserve Fund is budgeted to increase by \$89,923, as total general fund revenues are budgeted to exceed total expenditures. Included in total expenditures are lump sum payments toward the District's Pension and OPEB unfunded liabilities totaling \$2,100,000. There is a budgeted increase in the Development Fee Reserve Fund of \$793,485 resulting from higher projected development fee revenue than qualifying expenditures. There is a budgeted increase in the Capital Replacement Reserve Fund balance of \$18,965 due to transfers into the fund exceeding budgeted capital expenditures.

The District's General Fund is owed approximately \$6,090 from its Development Fee Fund as of June 30, 2018 for qualifying expenditures made in 2017/18. Reimbursement to the General Fund is anticipated in fiscal year 2018/19. The District continues to experience increased revenue from Development Fees due to growth.

Revenues

Secured, Unsecured, and Homeowners Exemption Property Tax Revenue projections are based on the change in District assessed value from prior year, as official revenue estimates have not yet been provided by El Dorado County. Supplemental Tax Revenue is estimated based on average actual results from the prior three fiscal years. The Latrobe Base Transfer Revenue is budgeted to be collected in full for 2018/19. Overall, net Tax Revenue is expected to increase by approximately 5% from fiscal year 2017/18 actual. Also included in operating revenues are fixed reimbursements in the amount of \$1,150,000 from the JPA, which funds the ambulance service to the County. Mutual Aid/OES revenue is included at an estimate at \$560,000. This revenue, mostly offset by OES overtime expense, is dependent on the severity of the wildland fire season and the Department's participation on strike teams. Interest Revenue is budgeted at \$225,000 for 2018/19 and is based on actual interest earned in 2017/18.

RECOMMENDATION

Staff recommends that the Board of Directors review, discuss, and approve the 2018-2019 Final Budget.



BUDGET SUMMARY ALL FUNDS

El Dorado Hills Fire Department
Final Budget Summary - All Funds
Fiscal Year 2018/19



	General Fund	Capital Replacement Fund	Development Fee Fund	Total All Funds
Revenue				
Property Tax Revenue	18,223,062			18,223,062
Fire Prevention Fee Revenue	75,000			75,000
Other Miscellaneous Operating Revenue	1,980,200			1,980,200
Development Fee Revenue			2,000,000	2,000,000
Proceeds from Sale of Assets	-			-
Total Revenue	\$ 20,278,262	\$ -	\$ 2,000,000	\$ 22,278,262
Expenditures				
Wages & Benefits	15,423,121	-	-	15,423,121
Other Operating Expenditures	1,836,308	-	-	1,836,308
Pension/OPEB UAL Lump Sum Pmt	2,100,000	-	-	2,100,000
Fixed Assets	-	781,035	1,200,425	1,981,460
Total Expenditures	\$ 19,359,429	\$ 781,035	\$ 1,200,425	\$ 21,340,889
Revenue Less Expenditures	\$ 918,833	\$ (781,035)	\$ 799,575	\$ 937,373
Reserve Fund Transfer Summary:				
Beginning Balance, 6/30/2018 (FORECAST)	\$ 15,940,929	\$ 3,803,787	\$ 8,190,666	\$ 27,935,382
Transfer to/ (from) General Reserve Fund	918,833	800,000	(6,090)	1,712,744
Transfer to/ (from) Capital Replacement Fund	(800,000)	(781,035)	-	(1,581,035)
Transfer to/ (from) Development Fee Fund	6,090	-	799,575	805,665
Total Increase/ (Decrease) in Reserve Balances	124,923	18,965	793,485	937,373
Ending Balance, 6/30/2019 (PROJECTED)	\$ 16,065,852	\$ 3,822,752	\$ 8,984,152	\$ 28,872,755

EL DORADO HILLS FIRE DEPARTMENT

Fixed Assets 2018-19

Final Budget



ITEM	DESCRIPTION	BUDGET		
		Capital Replacement Fund	Development Fee Fund	Total
IT Equipment	Prevention iPlan Table	8,500		8,500
Medical Equipment	CPR Board	14,000		14,000
Flashover Simulator	Flashover simulator at Sta 86	-	120,000	120,000
Communications	Radio Equipment/Dispatch Engineering Study	94,000	35,200	129,200
Communications	CAD to CAD Integration; MDC-2way CAD, Mapping & AVL from Camino, MDCs in 2 Units	-	448,000	448,000
Communications	Mobile Data Computers (19)	-	190,000	190,000
Apparatus	Type I Engine (Pearce)	588,000	212,000	800,000
Apparatus	Prevention Vehicle Replacement (8544)	47,775	17,225	65,000
Swift Water Rescue	Wing Boat	11,000	-	11,000
Technical Rescue	Enclosed Cargo Trailer for Equipment	7,000	-	7,000
Station Upgrades	Metal Building, Concrete Floor, Electrical Hookups, etc. to relocate WT-91 from Sta 92 to Sta 91	-	70,000	70,000
Station Upgrades	Sta 91 Generator/Sta 87 Door Phone	3,760	8,000	11,760
Training Facility	Placeholder for Training Facility expenditures		100,000	100,000
Bullard TIC	Replace Broken T4	7,000	-	7,000
TOTAL		\$ 781,035	\$ 1,200,425	\$ 1,981,460



**BUDGET DETAIL
GENERAL FUND**

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2018/19



	Full Year Budget FY18/19	Full Year Budget FY17/18	Variance	Variance %
Revenue				
3240 · Tax Revenue				
3260 · Secured Tax Revenue	17,490,369	16,271,887	1,218,482	7.5%
3270 · Unsecured Tax Revenue	299,895	276,634	23,261	8.4%
3280 · Homeowners Tax Revenue	163,982	148,380	15,602	10.5%
3320 · Supplemental Tax Revenue	312,000	251,098	60,902	24.3%
3330 · Sacramento County Revenue	17,930	16,200	1,730	10.7%
3335 · Latrobe Revenue				
3335.2 · Latrobe Special Tax	36,840	36,840	-	0.0%
3335.3 · Latrobe Base Transfer	256,000	180,000	76,000	42.2%
3340 · Property Tax Administration Fee	(353,953)	(404,964)	51,011	-12.6%
Total 3240 · Tax Revenue	18,223,062	16,776,075	1,446,988	8.6%
3506 · Misc. Revenue, Fire Prev. Fees	75,000	70,000	5,000	7%
3510 · Misc. Operating Revenue				
3512 · JPA Revenue	1,150,000	1,028,857	121,143	11.8%
3513 · Rental Income (Cell site)	25,200	25,200	-	0%
3515 · OES/Mutual Aid Reimbursement	560,000	560,000	-	0%
3520 · Interest Earned	225,000	80,000	145,000	181%
3510 · Misc. Operating Revenue - Other	20,000	20,000	-	0%
Total 3510 · Misc. Operating Revenue	1,980,200	1,714,057	266,143	16%
3570 · Proceeds from Sale of Assets	-	-	-	0%
Total Revenue	\$ 20,278,262	\$ 18,560,131	\$ 1,718,131	9%
Operating Expenditures				
6000 · Wages & Benefits				
6001 · Salaries & Wages, Fire	6,171,004	5,931,801	239,203	4%
6011 · Education/Longevity Pay	453,872	484,081	(30,209)	-6%
6016 · Salaries & Wages, Admin/Prev	697,794	643,697	54,097	8%
6017 · Volunteer Pay	25,000	-	25,000	100%
6018 · Director Pay	17,850	17,850	-	0%
6019 · Overtime				
6019.1 · Overtime, Operational	1,592,205	1,561,587	30,618	2%
6019.2 · Overtime, Outside Aid	480,000	480,000	-	0%
6019.3 · Overtime, JPA	115,832	155,479	(39,647)	-25%
Total 6019 · Overtime	2,188,037	2,197,066	(9,029)	0%
6020 · P.E.R.S. Retirement	2,479,525	2,293,349	186,175	8%
6030 · Workers Compensation	659,027	819,067	(160,040)	-20%
6031 · Life Insurance	6,512	6,224	287	5%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2018/19



	Full Year Budget FY18/19	Full Year Budget FY17/18	Variance	Variance %
6032 · P.E.R.S. Health Benefits	1,449,396	1,444,276	5,120	0%
6033 · Disability Insurance	17,052	16,758	294	2%
6034 · Health Cost of Retirees	916,254	881,479	34,775	4%
6040 · Dental/ Vision Expense	188,760	177,960	10,800	6%
6050 · Unemployment Insurance	14,490	14,490	-	0%
6060 · Vacation & Sick Expense Reserve	-	100,000	(100,000)	-100%
6070 · Medicare	138,549	134,842	3,707	3%
Total 6000 · Wages & Benefits	15,423,121	15,162,941	260,181	2%
Salaries & Wages as a % of Revenue	76%	82%		
6100 · Clothing & Personal Supplies				
6001 · Uniform Allowance	54,400	52,800	1,600	3%
6002 · Other Clothing & Personal Supplies	67,276	47,683	19,593	41%
Total 6100 · Clothing & Personal Supplies	121,676	100,483	21,193	21%
6110 · Network/Communications				
6111 · Telecommunications	49,699	50,544	(845)	-2%
6112 · Dispatch Services	60,000	50,000	10,000	20%
6113 · Network/Connectivity	50,012	41,225	8,787	21%
Total 6110 · Network/Communications	159,711	141,769	17,942	13%
6120 · Housekeeping	37,960	35,268	2,692	8%
6130 · Insurance				
6131 · General Insurance	55,000	55,000	-	0%
Total 6130 · Insurance	55,000	55,000	-	0%
6140 · Maintenance of Equipment				
6141 · Tires	35,000	21,791	13,209	61%
6142 · Parts & Supplies	20,000	22,209	(2,209)	-10%
6143 · Outside Work	130,000	118,167	11,833	10%
6144 · Equipment Maintenance	41,753	37,308	4,445	12%
6145 · Radio Maintenance	43,696	24,279	19,417	80%
Total 6140 · Maintenance of Equipment	270,449	223,754	46,695	21%
6150 · Maintenance, Structures & Ground	103,859	98,364	5,495	6%
6160 · Medical Supplies				
6161 · Medical Supplies	5,000	5,867	(867)	-15%
Total 6160 · Medical Supplies	5,000	5,867	(867)	-15%
6170 · Dues and Subscriptions	12,610	12,655	(45)	0%
6180 · Miscellaneous				
6181 · Miscellaneous	3,500	3,352	148	4%
6182 · Honor Guard	5,000	3,562	1,438	40%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2018/19



	Full Year Budget FY18/19	Full Year Budget FY17/18	Variance	Variance %
6183 · Explorer Program	2,000	2,095	(95)	-5%
6184 · Pipes and Drums	-	-	-	0%
Total 6180 · Miscellaneous	10,500	9,010	1,490	17%
6190 · Office Supplies	20,109	20,739	(630)	-3%
6200 · Professional Services				
6201 · Audit	13,500	13,050	450	3%
6202 · Legal/Human Resources	193,250	161,673	31,577	20%
6203 · Notices	2,500	2,514	(14)	-1%
6204 · Other Professional Services	94,653	135,397	(40,744)	-30%
6205 · Elections/Tax Administration	-	-	-	100%
6206 · Public Relations	6,566	3,042	3,524	116%
Total 6200 · Professional Services	310,469	315,676	(5,207)	-2%
6210 · Information Technology				
6211 · Software Licenses/Subscriptions	63,850	71,501	(7,651)	-11%
6212 · IT Support/Implementation	118,000	118,496	(496)	0%
6213 · IT Equipment	36,978	-	36,978	100%
Total 6210 · Information Technology	218,827	189,997	28,830	15%
6220 · Rents and Leases				
6221 · Facilities/Equipment Lease	-	14,710	(14,710)	-100%
6222 · Solar Lease	67,224	66,936	288	0%
Total 6220 · Rents and Leases	67,224	81,646	(14,422)	-18%
6231 · Hose	19,928	23,885	(3,957)	-17%
6232 · Small Tools & Equipment - Apparatus	9,682	15,001	(5,319)	100%
6233 · Small Tools & Equipment - Station	48,015	39,222	8,793	22%
6230 · Small Tools and Supplies	77,625	78,108	(483)	-1%
6240 · Special Expenses				
6241 · Training	155,107	148,981	6,125	4%
6242 · Fire Prevention	49,582	64,280	(14,698)	-23%
Total 6240 · Special Expenses	204,689	213,261	(8,572)	-4%
6250 · Transportation and Travel				
6251 · Fuel and Oil	62,000	62,000	-	0%
6252 · Travel	25,000	25,200	(200)	-1%
6253 · Meals & Refreshments	23,000	22,680	320	1%
Total 6250 · Transportation and Travel	110,000	109,880	120	0%
6260 · Utilities				
6261 · Electricity	10,600	16,872	(6,272)	-37%
6262 · Natural Gas/Propane	20,000	25,000	(5,000)	-20%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2018/19



	Full Year Budget FY18/19	Full Year Budget FY17/18	Variance	Variance %
6263 · Water/Sewer	20,000	16,000	4,000	25%
Total 6260 · Utilities	50,600	57,872	(7,272)	-13%
Total Operating Expenditures	\$ 17,259,429	\$ 16,912,288	\$ 347,141	2.1%
Revenue - Operating Expenditures	\$ 3,018,833	\$ 1,647,843	\$ 1,370,990	83%
6560 · Pension UAL Additional Lump Sum Pmt	1,600,000	450,000	1,150,000	256%
6570 · OPEB UAL Additional Lump Sum Pmt	500,000	1,000,000	(500,000)	-50%
Total Expenditures	\$ 19,359,429	\$ 18,362,288	\$ 997,141	5%
Total Revenue - Total Expenditures	\$ 918,833	\$ 197,843	\$ (720,990)	-364%
Depreciation/Transfer to Capital Replacement Fund	\$ 800,000	\$ 850,000	\$ (50,000)	-6%
Net Increase/Decrease in General Fund	\$ 118,833	\$ (652,157)	\$ 770,990	-118%

2018/19 BUDGET – GENERAL FUND

SUMMARY OF SIGNIFICANT CHANGES FROM PRIOR YEAR BUDGET

REVENUES

Total Property Tax Revenue increased by approximately 8.6% from the 2017/18 budget. This is the result of an overall increase in the 2018/19 District assessed value of 7.6% as published by El Dorado County, as well as an increase in Supplemental Tax Revenue based on the 3-year historical average, an increase in the expected Latrobe Base Transfer Revenue and a decrease in the Property Tax Administration Fee assessed by El Dorado County. Fire Prevention Fees are expected to remain consistent with prior year at \$75,000. JPA Revenue increased by \$121,143 based on a newly executed fixed rate contract. OES Revenue is estimated to be consistent with prior year. Interest revenue increased by \$145,000 from prior year budget due to rising interest rates. 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 2018/19.

WAGES & BENEFITS

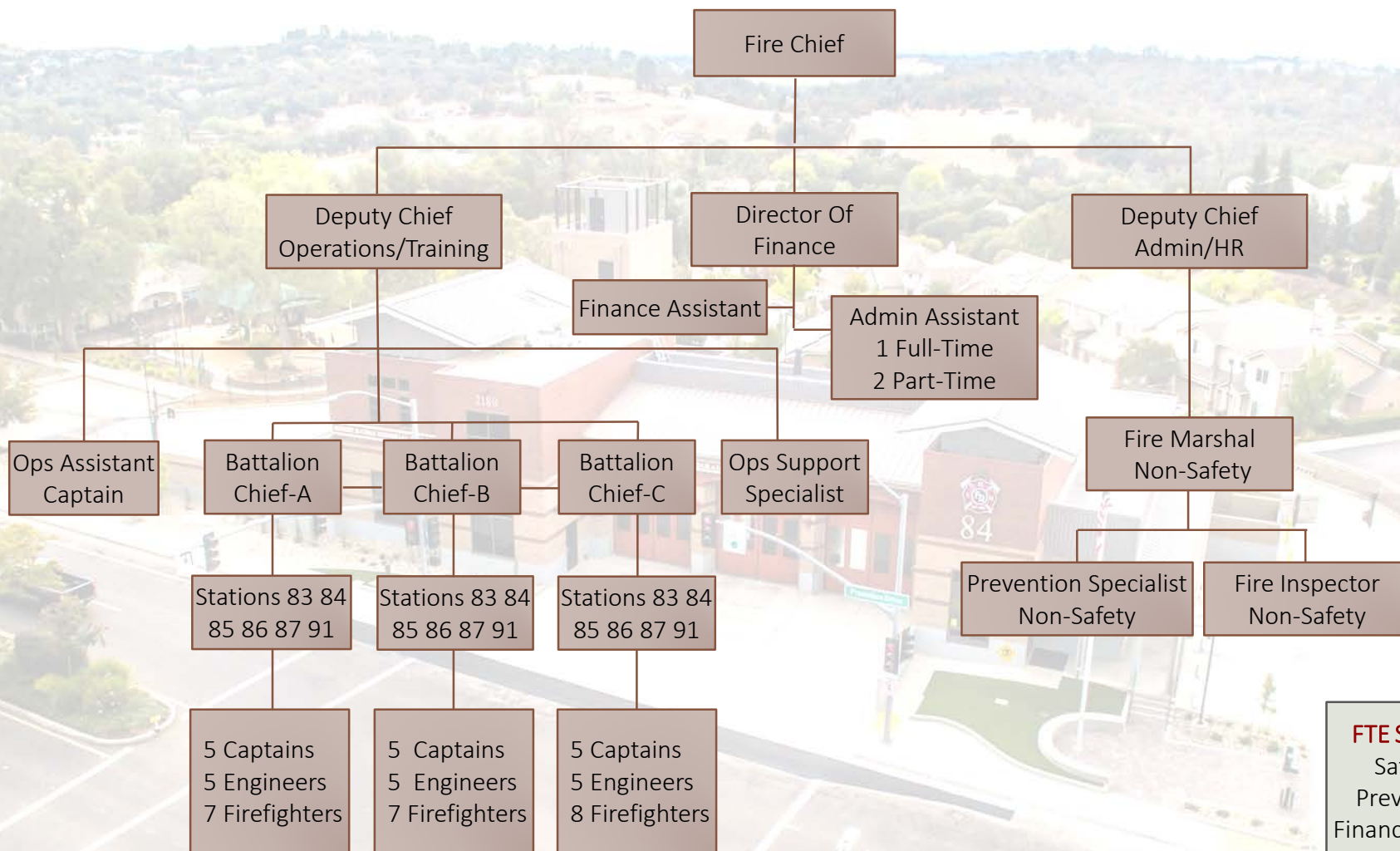
Wages & Benefits were budgeted based on the District's current approved staffing levels and the negotiated labor contracts in effect for fiscal year 2018/19. Overall, Wages & Benefits increased by approximately 2% from the prior year budget. A 3.8% wage rate increase is budgeted for safety employees effective October 2018. This increase is estimated based on half the increase in District assessed value and will be adjusted once final revenue estimates are received by El Dorado County. A 2.5% COLA is budgeted for Administrative staff based on the current wages and benefits agreement. Budgeted overtime is consistent with prior year's budget and is based on full staffing levels plus one floater Firefighter/Paramedic. PERS Retirement expense increased by approximately 8% from prior year's budget due to an increase in the required lump sum contributions as well as rising normal cost rates. This increase is partially offset by an increase in employee contributions as per negotiated labor agreements.

OTHER OPERATING EXPENDITURES

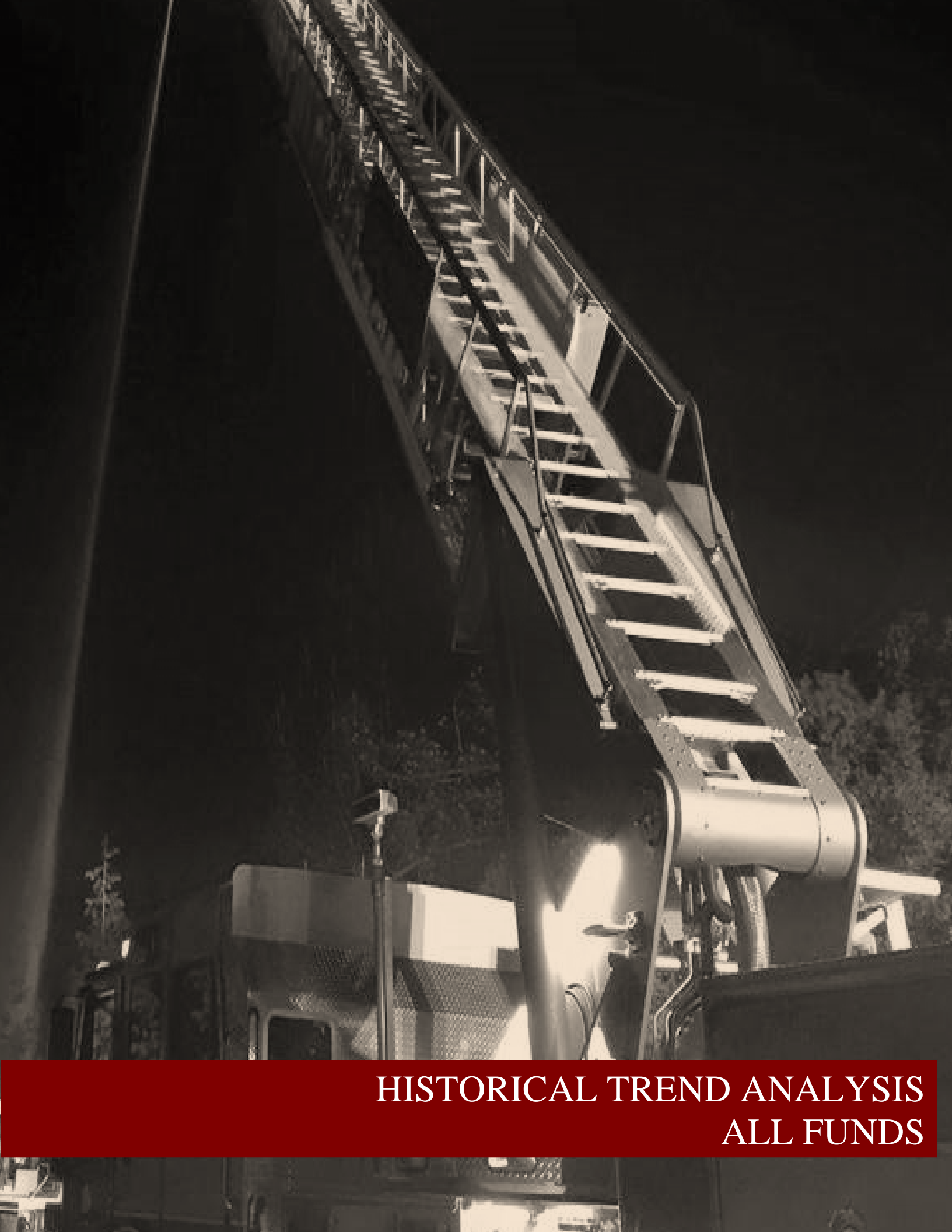
There is a 5% increase in total Other Operating Expenditures from the prior year budget. Clothing and Personal Supplies increased by \$21,193 primarily due to budgeted fire shelter replacements. A \$17,942 increase in Network/Communications is the result of increased dispatch costs and the budgeted addition of data/satellite connection fees for mobile data computers. Overall Equipment Maintenance increased by \$46,695 due to a one-time radio tuning for all mobile Kenwood radios as well as rising maintenance costs on aging apparatus. There was an increase of \$28,830 in the Information Technology category due to the addition of an IT Equipment category. Equipment budgeted in this category was previously expensed in other categories or capitalized. Categories with offsetting decreases from prior year budget include Rents & Leases, Fire Prevention, and Utilities.

El Dorado Hills Fire Department

2018/19 Organization Chart



FTE Summary:
 Safety: 59
 Prevention: 3
 Finance/Admin: 5



HISTORICAL TREND ANALYSIS ALL FUNDS

El Dorado Hills Fire Department

Historical Trend Analysis

TOTAL ALL FUNDS



	Actual FY13/14	Actual FY14/15	Actual FY15/16	Actual FY16/17	FORECAST FY17/18	Final Budget FY18/19	Variance 17/18 Forecast vs. 18/19 Budget	Variance %
Revenue								
3240 · Tax Revenue								
3260 · Secured Tax Revenue	12,028,827	13,218,543	14,158,112	15,143,354	16,254,990	17,490,369	1,235,379	8%
3270 · Unsecured Tax Revenue	284,881	294,263	292,097	283,551	278,713	299,895	21,182	8%
3280 · Homeowners Tax Revenue	134,583	141,900	144,317	148,084	152,399	163,982	11,582	8%
3320 · Supplemental Tax Revenue	186,426	223,245	234,671	318,445	384,609	312,000	(72,609)	-19%
3330 · Sacramento County Revenue	8,107	7,990	27,184	16,171	16,663	17,930	1,266	8%
3335 · Latrobe Revenue								
3335.2 · Latrobe Special Tax	-	20,700	35,588	35,622	35,742	36,840	1,098	3%
3335.3 · Latrobe Base Transfer	-	256,651	256,651	-	500,000	256,000	(244,000)	-49%
3340 · Property Tax Administration Fee	(235,247)	(194,228)	(316,739)	(352,143)	(307,782)	(353,953)	(46,171)	15%
Total 3240 · Tax Revenue	12,407,577	13,969,063	14,831,881	15,593,084	17,315,334	18,223,062	907,728	5%
3506 · Misc. Revenue, Fire Prev. Fees	18,812	49,011	73,537	63,828	99,714	75,000	(24,714)	-33%
3510 · Misc. Operating Revenue								
3511 · Contributions	-	(159)	8,100	-	-	-	-	0%
3512 · JPA Revenue	750,460	755,805	1,010,264	982,207	1,162,437	1,150,000	(12,437)	-1%
3513 · Rental Income (Cell site)	24,666	23,592	30,628	25,200	25,200	25,200	-	0%
3515 · OES/Mutual Aid Reimbursement	206,840	458,024	736,099	613,557	571,557	560,000	(11,557)	-2%
3520 · Interest Earned	43,087	46,366	67,085	109,689	225,426	225,000	(426)	0%
3510 · Misc. Operating Revenue - Other	87,542	95,131	20,847	66,426	50,040	20,000	(30,040)	-150%
Total 3510 · Misc. Operating Revenue	1,112,594	1,378,758	1,873,023	1,797,080	2,034,659	1,980,200	(54,459)	-3%
Total Operating Revenue	\$ 13,538,983	\$ 15,396,832	\$ 16,778,440	\$ 17,453,992	\$ 19,449,708	\$ 20,278,262	\$ 828,555	4%
Development Fees								
3550 · Development Fees								
3560 · Development Fee Revenue	1,208,615	1,741,799	2,499,408	2,985,102	2,307,138	2,000,000	(307,138)	-15%
Total 3550 · Development Fee Revenue	1,208,615	1,741,799	2,499,408	2,985,102	2,307,138	2,000,000	(307,138)	-15%
3568 · Proceeds from Insurance	-	-	-	-	81,988	-	(81,988)	-100%
3570 · Proceeds from Sale of Assets	92,390	-	27,430	93,630	752,373	-	(752,373)	-100%
Total Revenue	\$ 14,839,988	\$ 17,138,631	\$ 19,305,278	\$ 20,532,724	\$ 22,591,207	\$ 22,278,262	\$ (230,957)	-1%

El Dorado Hills Fire Department

Historical Trend Analysis

TOTAL ALL FUNDS



	Actual FY13/14	Actual FY14/15	Actual FY15/16	Actual FY16/17	FORECAST FY17/18	Final Budget FY18/19	Variance 17/18 Forecast vs. 18/19 Budget	Variance %
Operating Expenditures								
6000 · Salaries & Wages								
6001 · Salaries & Wages, Fire	4,887,897	5,164,564	5,434,638	5,772,002	6,090,628	6,171,004	80,376	1%
6011 · Education/Longevity Pay	357,223	355,052	390,359	450,922	461,528	453,872	(7,656)	-2%
6016 · Salaries & Wages, Admin/Prev	369,334	452,549	515,208	545,310	625,496	697,794	72,298	10%
6017 · Volunteer Pay	34,045	56,330	77,030	69,179	-	25,000	25,000	100%
6018 · Director Pay	15,300	16,900	20,400	16,905	14,795	17,850	3,055	17%
6019 · Overtime			-	-		-	-	
6019.1 · Overtime, Operational	1,432,144	1,477,672	1,364,141	1,606,931	2,092,325	1,592,205	(500,120)	-31%
6019.2 · Overtime, Outside Aid	194,278	375,560	663,124	527,019	485,075	480,000	(5,075)	-1%
6019.3 · Overtime, JPA	228,411	129,313	108,660	164,928	222,224	115,832	(106,392)	-92%
Total 6019 · Overtime	1,854,833	1,982,546	2,135,925	2,298,879	2,799,624	2,188,037	(611,587)	-28%
6020 · P.E.R.S. Retirement	1,971,986	2,103,266	2,104,899	2,228,851	2,264,686	2,479,525	214,839	9%
6030 · Workers Compensation	522,033	609,709	728,867	765,480	667,861	659,027	(8,834)	-1%
6031 · Life Insurance	4,948	5,358	5,616	5,875	5,609	6,512	903	14%
6032 · P.E.R.S. Health Benefits	1,029,405	1,159,392	1,337,711	1,431,009	1,417,119	1,449,396	32,277	2%
6033 · Disability Insurance	11,661	12,480	14,308	16,660	16,663	17,052	389	2%
6034 · Health Cost of Retirees	738,424	829,741	813,577	856,646	890,325	916,254	25,929	3%
6040 · Dental/Vision Expense	137,630	149,050	161,262	173,391	145,843	188,760	42,917	23%
6050 · Unemployment Insurance	13,761	16,960	16,289	14,484	14,553	14,490	(63)	0%
6070 · Medicare	105,941	114,992	123,580	128,876	140,510	138,549	(1,960)	-1%
Total 6000 · Salaries & Wages	12,054,422	13,028,890	13,879,669	14,774,469	15,555,240	15,423,121	(132,118)	-1%
Salaries & Wages as a % of Operating Revenue	89%	85%	83%	85%	80%	76%		
6100 · Clothing & Personal Supplies								
6001 · Uniform Allowance	-		42,000	58,550	49,437	54,400	4,963	9%
6002 · Other Clothing & Personal Supplies	57,914	90,602	45,817	65,816	52,653	67,276	14,623	22%
Total 6100 · Clothing & Personal Supplies	57,914	90,602	87,817	124,366	102,090	121,676	19,586	16%

El Dorado Hills Fire Department

Historical Trend Analysis

TOTAL ALL FUNDS



	Actual FY13/14	Actual FY14/15	Actual FY15/16	Actual FY16/17	FORECAST FY17/18	Final Budget FY18/19	Variance 17/18 Forecast vs. 18/19 Budget	Variance %
6110 · Network/Communications								
6111 · Telecommunications	47,624	58,193	73,200	54,452	51,972	49,699	(2,272)	-5%
6112 · Dispatch Services	49,355	44,638	41,248	105,277	56,115	60,000	3,885	6%
6113 · Network/Connectivity	-	-	-	30,824	37,332	50,012	12,680	25%
Total 6110 · Communications	96,980	102,831	114,448	190,553	145,418	159,711	14,293	9%
6120 · Housekeeping	21,291	21,854	40,200	38,097	37,777	37,960	183	0%
6130 · Insurance								
6131 · General Insurance	46,417	58,936	50,492	51,023	50,312	55,000	4,688	9%
Total 6130 · Insurance	46,417	58,936	50,492	51,023	50,312	55,000	4,688	9%
6140 · Maintenance of Equipment								
6141 · Tires	20,281	19,577	30,065	15,492	38,029	35,000	(3,029)	-9%
6142 · Parts & Supplies	19,401	10,445	17,162	25,720	23,622	20,000	(3,622)	-18%
6143 · Outside Work	51,766	117,144	46,484	162,105	128,196	130,000	1,804	1%
6144 · Equipment Maintenance	99,191	126,623	125,891	26,839	33,158	41,753	8,595	21%
6145 · Radio Maintenance	3,671	4,477	9,822	12,318	13,625	43,696	30,071	69%
Total 6140 · Maintenance of Equipment	194,309	278,266	229,424	242,475	236,630	270,449	33,819	13%
6150 · Maintenance, Structures & Ground	46,431	75,319	111,703	129,003	181,087	103,859	(77,228)	-74%
6160 · Medical Supplies								
6161 · Medical Supplies	51	760	8,884	5,031	5,751	5,000	(751)	-15%
Total 6160 · Medical Supplies	51	760	8,884	5,031	5,751	5,000	(751)	-15%
6170 · Dues and Subscriptions	6,735	7,447	12,139	8,172	11,070	12,610	1,540	12%
6180 · Miscellaneous								
6181 · Miscellaneous	2,124	6,758	1,917	3,347	2,521	3,500	979	28%
6182 · Honor Guard	2,490	437	-	2,561	1,312	5,000	3,688	74%
6183 · Explorer Program	505	913	1,221	800	3,478	2,000	(1,478)	-74%
Total 6180 · Miscellaneous	5,119	8,108	3,138	6,708	7,310	10,500	3,190	30%
6190 · Office Supplies	16,664	18,812	22,720	28,116	21,988	20,109	(1,879)	-9%

El Dorado Hills Fire Department

Historical Trend Analysis

TOTAL ALL FUNDS



	Actual FY13/14	Actual FY14/15	Actual FY15/16	Actual FY16/17	FORECAST FY17/18	Final Budget FY18/19	Variance 17/18 Forecast vs. 18/19 Budget	Variance %
6200 · Professional Services								
6201 · Audit	9,500	12,750	10,000	10,250	12,650	13,500	850	6%
6202 · Legal/Human Resources	128,296	130,770	111,578	144,996	261,648	193,250	(68,398)	-35%
6203 · Notices	1,931	3,131	2,630	747	1,772	2,500	728	29%
6204 · Other Professional Services	169,912	286,076	384,473	136,746	136,014	94,653	(41,362)	-44%
6205 · Elections/Tax Administration	-	19,788	-	23,449	-	-	-	0%
6206 · Public Relations	-	-	-	795	1,272	6,566	5,294	81%
Total 6200 · Professional Services	309,639	452,515	508,681	316,982	413,356	310,469	(102,887)	-33%
6210 · Information Technology								
6211 · Software Licenses/Subscriptions	-	-	-	60,553	44,617	63,850	19,233	30%
6212 · IT Support/Implementation	-	-	-	84,271	120,676	118,000	(2,676)	-2%
6213 · IT Equipment	-	-	-	-	-	36,978	36,978	100%
Total 6210 · Information Technology	-	-	-	144,824	165,294	218,827	53,534	24%
6220 · Rents and Leases								
6221 · Facilities/Equipment Lease	105,336	106,657	21,640	6,120	6,819	-	(6,819)	-100%
6222 · Solar Lease	-	-	-	52,016	66,105	67,224	1,119	2%
Total 6220 · Total Rents and Leases	105,336	106,657	21,640	58,136	72,924	67,224	(5,700)	-8%
6230 · Small Tools and Supplies	44,000	34,234	51,235	71,561	50,012	77,625	27,613	36%
6240 · Special Expenses								
6241 · Training	48,507	73,837	59,507	108,248	63,377	155,107	91,730	59%
6242 · Fire Prevention	7,890	10,828	17,537	16,245	44,586	49,582	4,996	10%
6243 · Licenses	33	87	-	10	10	-	(10)	-100%
Total 6240 · Special Expenses	56,430	84,751	77,044	124,502	107,973	204,689	96,716	47%
6250 · Transportation and Travel								
6251 · Fuel and Oil	67,633	58,362	51,936	53,829	65,672	62,000	(3,672)	-6%
6252 · Travel	20,936	11,719	12,821	20,424	17,577	25,000	7,423	30%
6253 · Meals & Refreshments	20,641	20,464	17,253	17,798	18,456	23,000	4,544	20%
Total 6250 · Transportation and Travel	109,210	90,545	82,011	92,052	101,705	110,000	8,295	8%

El Dorado Hills Fire Department

Historical Trend Analysis

TOTAL ALL FUNDS



	Actual FY13/14	Actual FY14/15	Actual FY15/16	Actual FY16/17	FORECAST FY17/18	Final Budget FY18/19	Variance 17/18 Forecast vs. 18/19 Budget	Variance %
6260 · Utilities								
6261 · Electricity	50,848	62,718	76,258	23,689	7,899	10,600	2,701	25%
6262 · Natural Gas/Propane	12,704	10,963	13,474	24,391	19,618	20,000	382	2%
6263 · Water/Sewer	11,910	10,526	11,716	15,343	18,077	20,000	1,923	10%
Total 6260 · Utilities	75,461	84,208	101,448	63,423	45,594	50,600	5,006	10%
Total Operating Expenditures	\$ 13,246,409	\$ 14,544,733	\$ 15,402,693	\$ 16,469,494	\$ 17,311,531	\$ 17,259,429	\$ (52,102)	0%
Operating Revenue - Operating Expenditures	\$ 292,574	\$ 852,100	\$ 1,375,747	\$ 984,498	\$ 2,138,177	\$ 3,018,833	\$ 880,656	
6560 · Pension UAL Additional Lump Sum Pmt	-	-	1,200,000	-	450,000	1,600,000	1,150,000	72%
6570 · OPEB UAL Additional Lump Sum Pmt	-	-	-	-	1,000,000	500,000	(500,000)	-100%
6720 · Fixed Assets	691,417	4,194,193	2,018,266	773,344	579,635	1,981,460	1,401,825	71%
Total Expenditures	\$ 13,937,826	\$ 18,738,926	\$ 18,620,959	\$ 17,242,839	\$ 19,341,165	\$ 21,340,889	\$ 1,999,724	9%
Total Revenue - Total Expenditures	\$ 902,162	\$ (1,600,295)	\$ 684,319	\$ 3,289,885	\$ 3,250,041	\$ 937,373	\$ (2,312,668)	
Development Fee Revenue	(1,208,615)	(1,741,799)	(2,499,408)	(2,985,102)	(2,307,138)	(2,000,000)		
Development Fee Qualified Expenditures	65,993	1,808,431	798,693	85,410	474,652	1,200,425		
Total Revenue - Total Expenditures Net of Development Fees	\$ (240,460)	\$ (1,533,663)	\$ (1,016,396)	\$ 390,193	\$ 1,417,555	\$ 137,798		



RESERVE FUND SUMMARY

El Dorado Hills Fire Department
Reserve Fund Summary
2018/19 Final Budget



	RESERVE FUND BALANCE AS OF						
	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	FORECAST 6/30/2018	FINAL BUDGET 6/30/2019
General Reserve Fund	14,390,105	14,637,036	13,840,847	12,269,007	14,950,439**	15,940,929	16,065,852
Capital Replacement Reserve Fund	5,296,672	4,829,631	4,245,134	3,826,024	3,052,680	3,803,787	3,822,752
Retiree Medical Reserve Fund	92,012	92,223	26	26	-	-	-
Unrestricted Reserve Funds	19,778,789	19,558,890	18,086,007	16,095,057	18,003,119	19,744,716	19,888,604
Development Fee Reserve Fund	-	1,141,621	1,191,898	3,697,119	6,682,221	8,190,666*	8,984,152
Total Reserve Fund Balances	\$ 19,778,789	\$ 20,700,511	\$ 19,277,905	\$ 19,792,177	\$ 24,685,340	\$ 27,935,382	\$ 28,872,755

* As of 6/30/18, the Development Fee fund owes \$6,090 to the General Fund for 2017/18 qualifying expenditures.

** Balance as of 6/30/2017 adjusted per 2017-18 audit.



FINAL BUDGET RESOLUTION

EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION 2018-10

Resolution Adopting the 2018-2019 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 2018-2019 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 2018-2019 is hereby adopted in accordance with the following:

Wages & Benefits:	\$15,423,121
Services and Supplies:	1,836,308
Pension/OPEB Lump Sum Payments:	2,100,000
Fixed Assets:	
Structures and Improvements	181,760
Equipment	1,799,700
	<hr/>
Total Budget Requirements:	\$21,340,889

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 \$781,035 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 20st day of September, 2018, by the following vote:

AYES:

ABSTAIN:

NOES:

ABSENT:

ATTEST:

Greg Durante, President

Jessica Braddock, Board Secretary

