

2019/20
FINAL BUDGET

EL DORADO HILLS FIRE DEPARTMENT



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INTRODUCTION

The attached budget is the recommended Final Budget for fiscal year 2019/2020. As per statutory requirement, the Final Budget must be adopted by September 30, 2019.

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 Reserve Fund, Capital Replacement Fund and the Development Fee Fund. Below is a summary of each fund:

General Reserve 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 2019/20 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 2019/20.

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 2019/20. The amount of this transfer is determined based on the most current replacement schedule of the District's major 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 decrease in total reserve balances for fiscal year 2019/20. The General Reserve Fund is budgeted to decrease by \$769,076, as total expenditures are expected to exceed total revenues. Included in total expenditures are discretionary lump sum payments toward the District's Pension unfunded liabilities totaling \$1,500,000. Further, there is a budgeted transfer to the Capital Replacement Fund of \$800,000 as well as anticipated transfers in from the Development Fee Fund of \$161,483.

There is a budgeted increase of \$276,477 in the Capital Replacement Fund balance, as planned expenditures from this fund are less than the budgeted transfer in from the General Reserve Fund. There is also a budgeted increase in the Development Fee Reserve Fund of \$312,017 resulting from higher projected development fee revenue than qualifying expenditures.

The District's General Fund is owed approximately \$375,955 from its Development Fee Fund as of June 30, 2019 for qualifying expenditures made in 2018/19. Reimbursement to the General Fund is anticipated in fiscal year 2019/20. 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 official revenue estimates provided by El Dorado County. Supplemental Tax Revenue is estimated based on current revenue trends in this category. The Latrobe Base Transfer Revenue is budgeted to be collected in full for 2019/20. Overall, net Tax Revenue is expected to increase by approximately 4.3% from fiscal year 2018/19 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 \$216,000. 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 \$380,000 for 2019/20 and is based on actual interest earned in 2018/19.

RECOMMENDATION

Staff recommends that the Board of Directors review, discuss, and approve the 2019-2020 Final Budget.



BUDGET SUMMARY ALL FUNDS

El Dorado Hills Fire Department
Final Budget Summary - All Funds
Fiscal Year 2019/20



	General Fund	Capital Replacement Fund	Development Fee Fund	Total All Funds
Revenue				
Property Tax Revenue	18,906,958			18,906,958
Fire Prevention Fee Revenue	120,000			120,000
Other Miscellaneous Operating Revenue	1,794,980			1,794,980
Development Fee Revenue			1,000,000	1,000,000
Proceeds from Sale of Assets	-			-
Total Revenue	\$ 20,821,938	\$ -	\$ 1,000,000	\$ 21,821,938
Expenditures				
Wages & Benefits	16,808,784	-	-	16,808,784
Other Operating Expenditures	2,643,713	-	-	2,643,713
Pension/OPEB UAL Lump Sum Pmt	1,500,000	-	-	1,500,000
Fixed Assets	-	523,523	526,500	1,050,023
Total Expenditures	\$ 20,952,497	\$ 523,523	\$ 526,500	\$ 22,002,520
Revenue Less Expenditures	\$ (130,559)	\$ (523,523)	\$ 473,500	\$ (180,582)
Reserve Fund Transfer Summary:				
Beginning Balance, 6/30/2019 (FORECAST)	\$ 15,928,805	\$ 3,790,697	\$ 9,583,327	\$ 29,302,829
Transfer to/(from) General Reserve Fund (Unassigned)	(130,559)	800,000	(161,483) *	507,957
Transfer to/(from) Capital Replacement Fund (Committed)	(800,000)	(523,523)	-	(1,323,523)
Transfer to/(from) Development Fee Fund (Restricted)	161,483 *	-	473,500	634,983
Total Increase/(Decrease) in Reserve Balances	(769,076)	276,477	312,017	(180,582)
Ending Balance, 6/30/2020 (PROJECTED)	\$ 15,159,729	\$ 4,067,174	\$ 9,895,343	\$ 29,122,246

* Budgeted cost of Employee Development Center to be funded with Development Fees.

El Dorado Hills Fire Department
Capital Assets 2019/20
Final Budget



PROGRAM NAME	ASSET DESCRIPTION	BUDGET		
		Capital Replacement Fund	Development Fee Fund	Total
Training Center	Training Center Phase I		500,000	500,000
Communications	APX 8500 Radio; CAD to CAD Upgrade; MDC Installation	150,023		150,023
Medium Rescue	Medium Rescue Apparatus	300,000		300,000
Apparatus	Type III Engine Sta 91	73,500	26,500	100,000
TOTAL		\$ 523,523	\$ 526,500	\$ 1,050,023



**BUDGET DETAIL
GENERAL FUND**

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2019/20



	Full Year Budget FY19/20	Full Year Budget FY18/19	Variance	Variance %
Revenue				
3240 · Tax Revenue				
3260 · Secured Tax Revenue	18,522,265	17,490,369	1,031,896	5.9%
3270 · Unsecured Tax Revenue	335,334	299,895	35,439	11.8%
3280 · Homeowners Tax Revenue	154,410	163,982	(9,572)	-5.8%
3320 · Supplemental Tax Revenue	160,000	312,000	(152,000)	-48.7%
3330 · Sacramento County Revenue	17,859	17,930	(71)	-0.4%
3335 · Latrobe Revenue				
3335.2 · Latrobe Special Tax	36,840	36,840	-	0.0%
3335.3 · Latrobe Base Transfer	79,000	256,000	(177,000)	-69.1%
3340 · Property Tax Administration Fee	(398,750)	(353,953)	(44,797)	12.7%
Total 3240 · Tax Revenue	18,906,958	18,223,062	683,896	3.8%
3506 · Misc. Revenue, Fire Prev. Fees	120,000	75,000	45,000	60%
3510 · Misc. Operating Revenue				
3512 · JPA Revenue	1,150,000	1,150,000	-	0.0%
3513 · Rental Income (Cell site)	28,980	25,200	3,780	15%
3515 · OES/Mutual Aid Reimbursement	216,000	560,000	(344,000)	-61%
3520 · Interest Earned	380,000	225,000	155,000	69%
3510 · Misc. Operating Revenue - Other	20,000	20,000	-	0%
Total 3510 · Misc. Operating Revenue	1,794,980	1,980,200	(185,220)	-9%
3570 · Proceeds from Sale of Assets	-	-	-	0%
Total Revenue	\$ 20,821,938	\$ 20,278,262	\$ 543,676	3%
Operating Expenditures				
6000 · Wages & Benefits				
6001 · Salaries & Wages, Fire	6,675,922	6,171,004	504,918	8%
6011 · Education/Longevity Pay	598,048	453,872	144,175	32%
6016 · Salaries & Wages, Admin/Prev	916,847	697,794	219,054	31%
6017 · Volunteer Pay	21,060	25,000	(3,940)	100%
6018 · Director Pay	14,000	17,850	(3,850)	-22%
6019 · Overtime				
6019.1 · Overtime, Operational	1,445,613	1,592,205	(146,592)	-9%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2019/20



	Full Year Budget FY19/20	Full Year Budget FY18/19	Variance	Variance %
6019.2 · Overtime, Outside Aid	180,000	480,000	(300,000)	-63%
6019.3 · Overtime, JPA	200,000	115,832	84,168	73%
Total 6019 · Overtime	1,825,613	2,188,037	(362,424)	-17%
6020 · P.E.R.S. Retirement	2,843,912	2,479,525	364,387	15%
6030 · Workers Compensation	611,933	659,027	(47,094)	-7%
6031 · Life Insurance	6,895	6,512	383	6%
6032 · P.E.R.S. Health Benefits	1,843,059	1,449,396	393,664	27%
6033 · Disability Insurance	21,948	17,052	4,896	29%
6034 · Health Cost of Retirees	1,041,804	916,254	125,550	14%
6040 · Dental/Vision Expense	226,620	188,760	37,860	20%
6050 · Unemployment Insurance	15,120	14,490	630	4%
6070 · Medicare	146,004	138,549	7,455	5%
Total 6000 · Wages & Benefits	16,808,784	15,423,121	1,385,663	9%
Salaries & Wages as a % of Revenue	81%	76%		
6100 · Clothing & Personal Supplies				
6001 · Uniform Allowance	56,800	54,400	2,400	4%
6002 · Other Clothing & Personal Supplies	285,920	67,276	218,644	325%
Total 6100 · Clothing & Personal Supplies	342,720	121,676	221,044	182%
6110 · Network/Communications				
6111 · Telecommunications	43,780	49,699	(5,919)	-12%
6112 · Dispatch Services	60,000	60,000	-	0%
6113 · Network/Connectivity	59,367	50,012	9,356	19%
Total 6110 · Network/Communications	163,147	159,711	3,436	2%
6120 · Housekeeping	39,011	37,960	1,050	3%
6130 · Insurance				
6131 · General Insurance	60,000	55,000	5,000	9%
Total 6130 · Insurance	60,000	55,000	(5,000)	-9%
6140 · Maintenance of Equipment				
6141 · Tires	28,000	35,000	(7,000)	-20%
6142 · Parts & Supplies	35,000	20,000	15,000	75%
6143 · Outside Work	150,000	130,000	20,000	15%
6144 · Equipment Maintenance	48,600	41,753	6,847	16%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2019/20



	Full Year Budget FY19/20	Full Year Budget FY18/19	Variance	Variance %
6145 · Radio Maintenance	27,780	43,696	(15,916)	-36%
Total 6140 · Maintenance of Equipment	289,380	270,449	18,932	7%
6150 · Maintenance, Structures & Ground	268,594	103,859	164,735	159%
6160 · Medical Supplies				
6161 · Medical Supplies	5,500	5,000	500	10%
Total 6160 · Medical Supplies	5,500	5,000	500	10%
6170 · Dues and Subscriptions	16,655	12,610	4,045	32%
6180 · Miscellaneous				
6181 · Miscellaneous	12,000	3,500	8,500	243%
6182 · Honor Guard	5,375	5,000	375	8%
6183 · Explorer Program	3,500	2,000	1,500	75%
6184 · Pipes and Drums	4,500	-	4,500	0%
Total 6180 · Miscellaneous	25,375	10,500	14,875	142%
6190 · Office Supplies	23,472	20,109	3,364	17%
6200 · Professional Services				
6201 · Audit	15,900	13,500	2,400	18%
6202 · Legal/Human Resources	261,770	193,250	68,520	35%
6203 · Notices	2,500	2,500	-	0%
6204 · Other Professional Services	217,575	94,653	122,923	130%
6205 · Elections/Tax Administration	-	-	-	100%
6206 · Public Relations	3,253	6,566	(3,313)	-50%
Total 6200 · Professional Services	500,998	310,469	190,529	61%
6210 · Information Technology				
6211 · Software Licenses/Subscriptions	116,912	63,850	53,062	83%
6212 · IT Support/Implementation	113,000	118,000	(5,000)	-4%
6213 · IT Equipment	79,550	36,978	42,572	115%
Total 6210 · Information Technology	309,462	218,827	90,634	41%
6220 · Rents and Leases				
6221 · Facilities/Equipment Lease	35,333	-	35,333	100%
6222 · Solar Lease	68,124	67,224	900	1%
Total 6220 · Rents and Leases	103,457	67,224	36,233	54%
6231 · Hose	29,380	19,928	9,452	47%
6232 · Small Tools & Equipment - Apparatus	6,300	9,682	(3,382)	100%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2019/20



	Full Year Budget FY19/20	Full Year Budget FY18/19	Variance	Variance %
6233 · Small Tools & Equipment - Station	73,006	48,015	24,991	52%
6230 · Small Tools and Supplies	108,686	77,625	31,061	40%
6240 · Special Expenses				
6241 · Training	145,107	155,107	(10,000)	-6%
6242 · Fire Prevention	80,550	49,582	30,968	62%
Total 6240 · Special Expenses	225,657	204,689	20,968	10%
6250 · Transportation and Travel				
6251 · Fuel and Oil	68,171	62,000	6,171	10%
6252 · Travel	18,000	25,000	(7,000)	-28%
6253 · Meals & Refreshments	18,555	23,000	(4,445)	-19%
Total 6250 · Transportation and Travel	104,726	110,000	(5,274)	-5%
6260 · Utilities				
6261 · Electricity	16,872	10,600	6,272	59%
6262 · Natural Gas/Propane	20,000	20,000	-	0%
6263 · Water/Sewer	20,000	20,000	-	0%
Total 6260 · Utilities	56,872	50,600	6,272	12%
Total Operating Expenditures	\$ 19,452,497	\$ 17,259,429	\$ 2,193,068	12.7%
Total Operating Expenditures excluding W&B	\$ 2,643,713	\$ 1,836,308	\$ 807,405	44.0%
Revenue - Operating Expenditures	\$ 1,369,441	\$ 3,018,833	\$ (1,649,393)	-55%
6560 · Pension Additional Lump Sum Pmt	1,500,000	1,600,000	(100,000)	-6%
6570 · OPEB UAL Additional Lump Sum Pmt	-	500,000	(500,000)	-100%
Total Expenditures	\$ 20,952,497	\$ 19,359,429	\$ 1,593,068	8%
Total Revenue - Total Expenditures	\$ (130,559)	\$ 918,833	\$ (1,049,393)	-114%
Transfer to Capital Replacement Fund	\$ 800,000	\$ 800,000	\$ -	0%
Net Increase/Decrease in General Fund	\$ (930,559)	\$ 118,833	\$ (1,049,393)	-883%

2019/20 BUDGET – GENERAL FUND

SUMMARY OF SIGNIFICANT CHANGES FROM PRIOR YEAR BUDGET

REVENUES

Total Property Tax Revenue increased by approximately 3.8% from the 2018/19 budget. This is the result of an overall increase in the 2019/20 District assessed value of 4.66% as published by El Dorado County, partially offset by a budgeted decrease in Supplemental Tax Revenue and an increase in the County Property Tax Administration Fee. Fire Prevention Fees are budgeted based on the actual collection rate from 2018/19, representing an increase of \$45,000 from the prior year budget. JPA Revenue remained consistent with prior year as the District is in a fixed rate contract. OES Revenue (as well as the offsetting costs) is estimated to be significantly lower than prior year given the current mild fire season. Interest revenue increased by \$155,000 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 2019/20.

WAGES & BENEFITS

Wages & Benefits are budgeted based on the District's current approved staffing levels and the negotiated labor contracts in effect through September 30, 2019. Assumptions were used for wages and benefits after this date as negotiations are still pending. Overall, Wages & Benefits increased by approximately 9% from the prior year budget. The primary contributors to this increase include the addition of an HR Director and a Community Risk Reduction Technician, higher CalPERS pension costs, and rising health premium rates for plan year 2020. CalPERS pension costs are budgeted to increase by \$364,387, or 14.7% from prior year's budget and are based on the most current valuation reports provided by CalPERS. An increase in health plan rates in 2020 results in an increase of approximately \$200,000 in the 2019/20 budget based on our current employee/retiree plan mix. Further contributing to the overall increase in Wages and Benefits are step increases, an assumed COLA, and an increase in Longevity pay that went into effect on July 1, 2019.

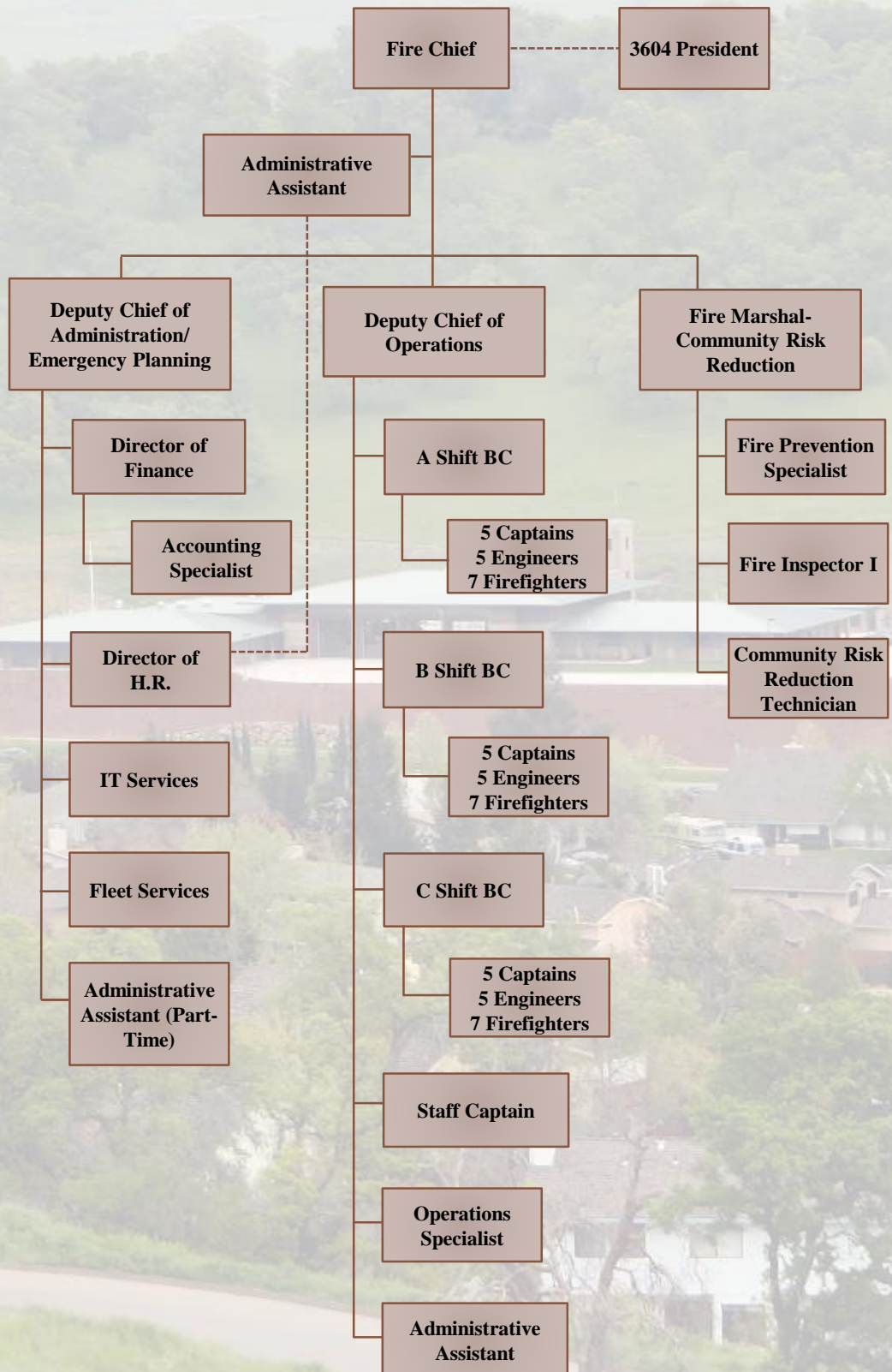
OTHER OPERATING EXPENDITURES

There is an increase of \$807,405, or 44% in total Other Operating Expenditures from the prior year budget. Clothing and Personal Supplies increased by \$221,044 primarily due to budgeted turnout replacements and active shooter gear. Facilities maintenance increased by approximately \$164,735 and includes \$98,150 to prepare and furnish the Employee Development Center as well as major maintenance to Station 91 and major HVAC repairs. A \$68,520 increase in Legal/Human Resources is the result of added consulting for public messaging, costs of an Engineers' exam, and added legal services relating to the annexation of Rescue Fire Protection District. Other Professional Services increased by \$122,923 from prior year budget and is mostly due to a planned Radio Engineering Study. Information Technology costs are budgeted to increase by \$90,634 and include added software subscriptions, equipment for the planned Employee Development Center, and planned Firewall and Server upgrades. Added facility lease costs of \$35,333 were budgeted for the Employee Development Center. Finally, there was a budgeted increase in Prevention due to the Every 15 Minutes program, CERT, and increased consulting fees.



El Dorado Hills Fire Department

Organization Chart





POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Budget FY 2019/20

SUMMARY				
Full-time Positions				
	Authorized Positions	Actual Filled Positions	Funded Positions	Proposed Changes
Office of the Fire Chief	5.5	5.5	5.5	0
Operations Branch	61	60	61	0
Administration Branch	5.175	5.175	5.175	0
Total	71.675	70.675	71.675	0



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Budget FY 2019/20

OFFICE OF THE FIRE CHIEF					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Fire Chief	1	1	1		Maurice Johnson
Administrative Assistant II	0.5	0.5	0.5		Christina Burroughs (.5 HR)
COMMUNITY RISK REDUCTION					
Fire Marshal	1	1	1		TBA
Prevention Specialist	1	1	1		Marshall Cox
Fire Inspector I	1	1	1		Bryce De Witt
Community Risk Technician	1	1	1		TBA
	5.5	5.5	5.5	0	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Budget FY 2019/20

OPERATIONS BRANCH							
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments		
Deputy Chief, Operations	1	1	1		Dustin Hall		
Administrative Assistant II, Operations Branch	1	1	1		Stephanie Layton		
Operations Support Specialist	1	0	1		Reviewing Options		
FIRE SUPPRESSION					A	B	C
Battalion Chiefs	3	3	3		Johnston	Moreno	Brady
Fire Captains	15	15	15				
Fire Engineers	15	15	15				
Firefighters	24	24	24				
EMERGENCY MEDICAL SERVICES (EMS)							
Day Staff Captain, EMS	0.5	0.5	0.5		Captain Mackinzie		
TRAINING/SAFETY							
Day Staff Captain, Training	0.5	0.5	0.5		Captain Mackinzie		
	61	60	61	0			



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Budget FY 2019/20

ADMIN/SUPPORT SERVICES BRANCH					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Deputy Chief, Administration	1	1	1		Mike Lilienthal
Administrative Assistant II	0.675	0.675	0.675		Kristin Cramer
HUMAN RESOURCES					
Human Resources Manager	1	1	1		Cora Hall
Administrative Assistant II	0.5	0.5	0.5		Christina Burroughs (.5 Fire Chief)
Human Resources Specialist	0	0	0		
FINANCE					
Director of Finance	1	1	1		Jessica Braddock
Accounting Specialist	1	1	1		Megan Selling (Re-class from Admin II)
FLEET MAINTENANCE					
Fire Apparatus Mechanic	0	0	0		Considering Options
INFORMATION TECHNOLOGY (IT)					
7th Deminsion IT Contract	0	0	0		Contract provided services
	5.175	5.175	5.175	0	



HISTORICAL TREND ANALYSIS ALL FUNDS



El Dorado Hills Fire Department
Historical Trend Analysis
TOTAL ALL FUNDS



	Actual FY14/15	Actual FY15/16	Actual FY16/17	Actual FY17/18	Actual FY18/19 (Unaudited)	Final Budget FY19/20	Variance 18/19 Forecast vs. 19/20 Budget	Variance %
Revenue								
3240 · Tax Revenue								
3260 · Secured Tax Revenue	13,218,543	14,158,112	15,143,354	16,254,990	17,700,565	18,522,265	821,700	4.6%
3270 · Unsecured Tax Revenue	294,263	292,097	283,551	278,713	306,727	335,334	28,607	9.3%
3280 · Homeowners Tax Revenue	141,900	144,317	148,084	152,399	157,876	154,410	(3,466)	-2.2%
3320 · Supplemental Tax Revenue	223,245	234,671	318,445	384,609	174,526	160,000	(14,526)	-8.3%
3330 · Sacramento County Revenue	7,990	27,184	16,171	16,663	17,096	17,859	762	4.5%
3335 · Latrobe Revenue								
3335.2 · Latrobe Special Tax	20,700	35,588	35,622	35,742	35,907	36,840	933	2.6%
3335.3 · Latrobe Base Transfer	256,651	256,651	-	500,000	78,338	79,000	662	100.0%
3340 · Property Tax Administration Fee	(194,228)	(316,739)	(352,143)	(307,782)	(346,739)	(398,750)	(52,011)	15.0%
Total 3240 · Tax Revenue	13,969,063	14,831,881	15,593,084	17,315,334	18,124,296	18,906,958	782,662	4.3%
3506 · Misc. Revenue, Fire Prev. Fees	49,011	73,537	63,828	99,714	126,904	120,000	(6,904)	-5%
3510 · Misc. Operating Revenue								
3511 · Contributions	(159)	8,100	-	-	-	-	-	0%
3512 · JPA Revenue	755,805	1,010,264	982,207	1,162,437	1,150,000	1,150,000	-	0%
3513 · Rental Income (Cell site)	23,592	30,628	25,200	25,200	26,155	28,980	2,825	11%
3515 · OES/Mutual Aid Reimbursement	458,024	736,099	613,557	524,276	666,922	216,000	(450,922)	-68%
3520 · Interest Earned	46,366	67,085	109,689	225,426	385,619	380,000	(5,619)	-1%
3510 · Misc. Operating Revenue - Other	95,131	20,847	66,426	50,040	17,868	20,000	2,132	12%
Total 3510 · Misc. Operating Revenue	1,378,758	1,873,023	1,797,080	1,987,379	2,246,564	1,794,980	(451,584)	-20%
Total Operating Revenue	\$ 15,396,832	\$ 16,778,440	\$ 17,453,992	\$ 19,402,427	\$ 20,497,765	\$ 20,821,938	\$ 324,173	2%
Development Fees								
3550 · Development Fees								
3560 · Development Fee Revenue	1,741,799	2,499,408	2,985,102	2,307,138	1,392,661	1,000,000	(392,661)	-28%
Total 3550 · Development Fee Revenue	1,741,799	2,499,408	2,985,102	2,307,138	1,392,661	1,000,000	(392,661)	-28%
3570 · Proceeds from Sale of Assets	-	27,430	93,630	752,373	1,649	-	(1,649)	-100%
Total Revenue	\$ 17,138,631	\$ 19,305,278	\$ 20,532,724	\$ 22,461,939	\$ 21,892,075	\$ 21,821,938	\$ (70,137)	0%

El Dorado Hills Fire Department
Historical Trend Analysis
TOTAL ALL FUNDS



	Actual FY14/15	Actual FY15/16	Actual FY16/17	Actual FY17/18	Actual FY18/19 (Unaudited)	Final Budget FY19/20	Variance 18/19 Forecast vs. 19/20 Budget	Variance %
Operating Expenditures								
6000 · Salaries & Wages								
6001 · Salaries & Wages, Fire	5,164,564	5,434,638	5,772,002	5,937,072	6,314,227	6,675,922	361,696	5%
6011 · Education/Longevity Pay	355,052	390,359	450,922	446,642	449,258	598,048	148,789	25%
6016 · Salaries & Wages, Admin/Prev	452,549	515,208	545,310	607,440	636,224	916,847	280,623	31%
6017 · Volunteer Pay	56,330	77,030	69,179	-	4,810	21,060	16,250	77%
6018 · Director Pay	16,900	20,400	16,905	14,795	11,800	14,000	2,200	16%
6019 · Overtime								
6019.1 · Overtime, Operational	1,477,672	1,364,141	1,606,931	2,020,156	1,482,851	1,445,613	(37,238)	-3%
6019.2 · Overtime, Outside Aid	375,560	663,124	527,019	485,075	536,831	180,000	(356,831)	-198%
6019.3 · Overtime, JPA	129,313	108,660	164,928	215,408	192,545	200,000	7,455	4%
Total 6019 · Overtime	1,982,546	2,135,925	2,298,879	2,720,639	2,212,227	1,825,613	(386,614)	-21%
6020 · P.E.R.S. Retirement	2,103,266	2,104,899	2,228,851	2,216,493	2,544,301	2,843,912	299,610	11%
6030 · Workers Compensation	609,709	728,867	765,480	667,861	571,736	611,933	40,197	7%
6031 · Life Insurance	5,358	5,616	5,875	5,609	6,498	6,895	397	6%
6032 · P.E.R.S. Health Benefits	1,159,392	1,337,711	1,431,009	1,417,119	1,562,904	1,843,059	280,155	15%
6033 · Disability Insurance	12,480	14,308	16,660	16,663	17,655	21,948	4,293	20%
6034 · Health Cost of Retirees	829,741	813,577	856,646	890,325	917,124	1,041,804	124,680	12%
6040 · Dental/Vision Expense	149,050	161,262	173,391	145,843	136,723	226,620	89,897	40%
6050 · Unemployment Insurance	16,960	16,289	14,484	14,553	11,742	15,120	3,378	22%
6070 · Medicare	114,992	123,580	128,876	136,363	137,374	146,004	8,630	6%
Total 6000 · Salaries & Wages	13,028,890	13,879,669	14,774,469	15,237,416	15,534,602	16,808,784	1,274,182	8%
Salaries & Wages as a % of Operating Revenue	85%	83%	85%	79%	76%	81%		

El Dorado Hills Fire Department
Historical Trend Analysis
TOTAL ALL FUNDS



	Actual FY14/15	Actual FY15/16	Actual FY16/17	Actual FY17/18	Actual FY18/19 (Unaudited)	Final Budget FY19/20	Variance 18/19 Forecast vs. 19/20 Budget	Variance %
6100 · Clothing & Personal Supplies								
6001 · Uniform Allowance		42,000	58,550	49,437	51,970	56,800	4,830	9%
6002 · Other Clothing & Personal Supplies	90,602	45,817	65,816	52,653	44,073	285,920	241,847	85%
Total 6100 · Clothing & Personal Supplies	90,602	87,817	124,366	102,090	96,044	342,720	246,676	72%
6110 · Network/Communications								
6111 · Telecommunications	58,193	73,200	54,452	49,385	43,449	43,780	331	1%
6112 · Dispatch Services	44,638	41,248	105,277	56,115	57,694	60,000	2,306	4%
6113 · Network/Connectivity	-	-	30,824	39,919	40,493	59,367	18,874	32%
Total 6110 · Communications	102,831	114,448	190,553	145,418	141,636	163,147	21,511	13%
6120 · Housekeeping	21,854	40,200	38,097	36,335	37,606	39,011	1,404	4%
6130 · Insurance								
6131 · General Insurance	58,936	50,492	51,023	50,312	56,013	60,000	3,987	7%
Total 6130 · Insurance	58,936	50,492	51,023	50,312	56,013	60,000	3,987	7%
6140 · Maintenance of Equipment								
6141 · Tires	19,577	30,065	15,492	38,029	15,029	28,000	12,971	46%
6142 · Parts & Supplies	10,445	17,162	25,720	23,622	31,248	35,000	3,752	11%
6143 · Outside Work	117,144	46,484	162,105	128,196	97,255	150,000	52,745	35%
6144 · Equipment Maintenance	126,623	125,891	26,839	33,158	37,489	48,600	11,111	23%
6145 · Radio Maintenance	4,477	9,822	12,318	13,625	21,838	27,780	5,942	21%
Total 6140 · Maintenance of Equipment	278,266	229,424	242,475	236,630	202,859	289,380	86,521	30%
6150 · Maintenance, Structures & Ground	75,319	111,703	129,003	100,542	87,807	268,594	180,787	67%
6160 · Medical Supplies								
6161 · Medical Supplies	760	8,884	5,031	5,751	6,628	5,500	(1,128)	-21%
Total 6160 · Medical Supplies	760	8,884	5,031	5,751	6,628	5,500	(1,128)	-21%
6170 · Dues and Subscriptions	7,447	12,139	8,172	11,045	13,562	16,655	3,093	19%
6180 · Miscellaneous								
6181 · Miscellaneous	6,758	1,917	3,347	2,521	12,298	12,000	(298)	-2%
6182 · Honor Guard	437	-	2,561	1,311	1,004	5,375	4,371	81%

El Dorado Hills Fire Department
Historical Trend Analysis
TOTAL ALL FUNDS



	Actual FY14/15	Actual FY15/16	Actual FY16/17	Actual FY17/18	Actual FY18/19 (Unaudited)	Final Budget FY19/20	Variance 18/19 Forecast vs. 19/20 Budget	Variance %
6183 · Explorer Program	913	1,221	800	3,478	290	3,500	3,210	92%
6184 · Pipes and Drums	-	-	-	-	-	4,500	4,500	100%
Total 6180 · Miscellaneous	8,108	3,138	6,708	7,310	13,591	25,375	11,784	46%
6190 · Office Supplies	18,812	22,720	28,116	21,988	25,297	23,472	(1,825)	-8%
6200 · Professional Services		-						
6201 · Audit	12,750	10,000	10,250	12,650	17,975	15,900	(2,075)	-13%
6202 · Legal/Human Resources	130,770	111,578	144,996	261,648	261,284	261,770	486	0%
6203 · Notices	3,131	2,630	747	1,797	741	2,500	1,759	70%
6204 · Other Professional Services	286,076	384,473	136,746	136,014	87,568	217,575	130,007	60%
6205 · Elections/Tax Administration	19,788	-	23,449	-	45	-	(45)	-100%
6206 · Public Relations	-	-	795	1,272	200	3,253	3,053	94%
Total 6200 · Professional Services	452,515	508,681	316,982	413,381	367,812	500,998	133,186	27%
6210 · Information Technology								
6211 · Software Licenses/Subscriptions	-	-	60,553	36,536	53,538	116,912	63,374	54%
6212 · IT Support/Implementation	-	-	84,271	120,676	97,367	113,000	15,633	14%
6213 · IT Equipment	-	-	-	-	31,699	79,550	47,851	60%
Total 6210 · Information Technology	-	-	144,824	157,213	182,604	309,462	126,857	41%
6220 · Rents and Leases								
6221 · Facilities/Equipment Lease	106,657	21,640	6,120	6,819	-	35,333	35,333	100%
6222 · Solar Lease	-	-	52,016	66,105	67,034	68,124	1,090	2%
Total 6220 · Total Rents and Leases	106,657	21,640	58,136	72,924	67,034	103,457	36,423	35%
6230 · Small Tools and Supplies	34,234	51,235	71,561	50,012	60,120	108,686	48,566	45%
6240 · Special Expenses			-					
6241 · Training	73,837	59,507	108,248	63,377	124,972	145,107	20,135	14%
6242 · Fire Prevention	10,828	17,537	16,245	44,586	44,031	80,550	36,519	45%
6243 · Licenses	87	-	10	10	84	-	(84)	-100%
Total 6240 · Special Expenses	84,751	77,044	124,502	107,973	169,087	225,657	56,570	25%
6250 · Transportation and Travel								
6251 · Fuel and Oil	58,362	51,936	53,829	65,672	68,171	68,171	-	0%
6252 · Travel	11,719	12,821	20,424	17,577	10,401	18,000	7,599	42%

El Dorado Hills Fire Department
Historical Trend Analysis
TOTAL ALL FUNDS



	Actual FY14/15	Actual FY15/16	Actual FY16/17	Actual FY17/18	Actual FY18/19 (Unaudited)	Final Budget FY19/20	Variance 18/19 Forecast vs. 19/20 Budget	Variance %
6253 · Meals & Refreshments	20,464	17,253	17,798	18,456	18,555	18,555	-	0%
Total 6250 · Transportation and Travel	90,545	82,011	92,052	101,705	97,127	104,726	7,599	7%
6260 · Utilities								
6261 · Electricity	62,718	76,258	23,689	7,899	17,286	16,872	(414)	-2%
6262 · Natural Gas/Propane	10,963	13,474	24,391	19,618	21,248	20,000	(1,248)	-6%
6263 · Water/Sewer	10,526	11,716	15,343	18,077	15,565	20,000	4,435	22%
Total 6260 · Utilities	84,208	101,448	63,423	45,594	54,098	56,872	2,774	5%
Total Operating Expenditures	\$ 14,544,733	\$ 15,402,693	\$ 16,469,494	\$ 16,903,638	\$ 17,213,529	\$ 19,452,497	\$ 2,238,968	12%
Operating Revenue - Operating Expenditures	\$ 852,100	\$ 1,375,747	\$ 984,498	\$ 2,498,790	\$ 3,284,236	\$ 1,369,441	\$ 785,447	
6560 · Pension UAL Additional Lump Sum Pmt	-	1,200,000	-	450,000	1,500,000	1,500,000	-	0%
6570 · OPEB UAL Additional Lump Sum Pmt	-	1,200,000	-	1,000,000	600,000	-	(600,000)	-100%
6720 · Fixed Assets	4,194,193	2,018,266	773,344	579,635	1,189,045	1,050,023	(139,022)	-13%
Total Expenditures	\$ 18,738,926	\$ 19,820,959	\$ 17,242,839	\$ 18,933,272	\$ 20,502,574	\$ 22,002,520	\$ 1,499,946	7%
Total Revenue - Total Expenditures	\$ (1,600,295)	\$ (515,681)	\$ 3,289,885	\$ 3,528,666	\$ 1,389,501	\$ (180,582)	\$ (1,570,083)	
Development Fee Revenue	(1,741,799)	(2,499,408)	(2,985,102)	(2,307,138)	(1,157,183)	(1,000,000)		
Development Fee Qualified Expenditures	1,808,431	798,693	85,410	464,012	375,955	687,983		
Total Revenue - Total Expenditures Net of Development Fees	\$ (1,533,663)	\$ (2,216,396)	\$ 390,193	\$ 1,685,540	\$ 608,273	\$ (492,599)		



RESERVE FUND SUMMARY

El Dorado Hills Fire Department

Reserve Fund Summary

2019/20 Final Budget



	RESERVE FUND BALANCE AS OF					
	6/30/2015	6/30/2016	6/30/2017	6/30/2018	FORECAST 6/30/2019	FINAL BUDGET 6/30/2020
General Reserve Fund	13,840,847	12,269,007	14,632,614	15,918,875	15,928,805	15,159,729
Capital Replacement Reserve Fund	4,245,134	3,826,024	3,052,680	3,803,787	3,790,697	4,067,174
Retiree Medical Reserve Fund	26	26	-	-	-	-
Unrestricted Reserve Funds	18,086,007	16,095,057	17,685,294	19,722,662	19,719,502	19,226,903
Development Fee Reserve Fund	1,191,898	3,697,119	6,682,221	8,190,667	9,583,327	9,895,343
Total Reserve Fund Balances	\$ 19,277,905	\$ 19,792,177	\$ 24,367,515	\$ 27,913,329	\$ 29,302,829	\$ 29,122,246



FINAL BUDGET RESOLUTION

EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION 2019-08

Resolution Adopting the 2019-2020 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 2019-2020 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 2019-2020 is hereby adopted in accordance with the following:

Wages & Benefits:	\$16,808,784
Services and Supplies:	2,643,713
Pension/OPEB Lump Sum Payments:	1,500,000
Fixed Assets:	
Structures and Improvements	500,000
Equipment	550,023
	<hr/>
Total Budget Requirements:	\$22,002,520

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 \$523,523 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 19th day of September, 2019, by the following vote:

AYES:

ABSTAIN:

NOES:

ABSENT:

ATTEST:

John Giraudo, President

Jessica Braddock, Board Secretary

