

AGENDA
EL DORADO HILLS COUNTY WATER DISTRICT
(FIRE DEPARTMENT)
BOARD OF DIRECTORS
SEVEN HUNDRED FOURTY SECOND MEETING
Thursday, May 19, 2016
6:00 p.m.
(1050 Wilson Blvd., El Dorado Hills, CA)

- I. Call to Order and Pledge of Allegiance
- II. Presentations
 - A. Presentation to retired Captain/Paramedic Brian Bresnahan
- III. Consent Calendar (All matters on the Consent Calendar are to be approved by one motion unless a Board member requests separate action on a specific item.)
 - B. Approve Minutes of the 739th Special Board meeting held April 14, 2016
 - C. Approve Minutes of the 740th Board meeting held April 21, 2016
 - D. Approve Minutes of the 741st Special Board meeting held May 5, 2016
 - E. Approve Financial Statements for April 2016

End Consent Calendar
- IV. Oral Communications
 - A. EDH Professional Firefighters
 - B. EDH Firefighters Association
 - C. EDH Volunteer Firefighters
 - D. Latrobe Advisory Committee
 - E. Any person wishing to address the Board on any item that is not on the Agenda may do so at this time. No action may be taken on off-agenda items unless authorized by law. Comments shall be limited to three minutes per person and twenty minutes for all comments unless otherwise authorized by the Board.
- V. Correspondence
- VI. Attorney Items
 - A. **Closed Session** pursuant to Government Code Section 54956.9(d)(2); Pending Litigation; One Matter
- VII. Committee Reports
 - A. Administrative Committee (Directors Durante and Hidahl)
 - 1. Review and update construction progress of Station 84
 - 2. Update on progress of Community Risk Assessment, Standards of Cover, and Facilities Master Plan
 - 3. **Closed Session** pursuant to Government Code Section 54957(b)(1); Public Employee Performance Evaluation; Title: Fire Chief David Roberts
 - B. Fire Committee (Directors Hus and Winn)
 - 1. Review and approve revised Reserve Policy
 - 2. Approve \$1.2M transfer to a separate fund to be used solely to pay down Pension/OPEB unfunded liability balances
 - 3. **Public Hearing** Regarding Transfer from El Dorado County to El Dorado Hills County Water District of Latrobe Area Real Property Tax Revenues pursuant to Revenue and Taxation Code Section 99.02
 - C. Ad Hoc Committee Reports
 - 1. Strategic Planning Committee (Directors Hartley and Hidahl)

- a. Discuss Latrobe area ERAF and Base Revenue Transfer
 - b. Discuss alternatives to Station 91 remodel/alternative station locations; potential purchase opportunities
 - c. **Closed Session** pursuant to Government Code Section 54956.8; Potential Real Property Negotiations; District Negotiators: Directors Hidahl and Hartley; Items subject to negotiation-price and terms of payment.
- 2. Solar Committee (Directors Hus and Hidahl)
- 3. Communications Committee (Directors Durante and Winn)
- 4. Volunteer Stakeholders Committee (Directors Hidahl and Durante)
- 5. Training Facility Committee (Directors Hartley and Durante)
- 6. CSD/Fire Collaboration Committee (Directors Hidahl and Durante)
- VIII. Operations Report
 - A. Operations Report (Receive and file)
 - B. Review and update regarding Joint Powers Authority
- IX. Fiscal Items
 - A. Review revenue and expense forecast for fiscal year 2015/16
 - B. Review and discuss the 2016-17 Preliminary Budget
 - C. Review and approve the firm Robert W. Johnson, CPA to audit the financial statements of the District
- X. New Business
 - A. Discuss posting total employee compensation on the Department website
- XI. Old Business
- XII. Oral Communications
 - A. Directors
 - B. Staff
- XIII. Adjournment

Note: Action may be taken on any item posted on this agenda.

This Board meeting is normally recorded.

EL DORADO HILLS COUNTY WATER DISTRICT

SEVEN HUNDRED THIRTY NINTH MEETING OF THE BOARD OF DIRECTORS (A Special Meeting)

Thursday, April 14, 2016

6:00 p.m.

District Office, 1050 Wilson Boulevard, El Dorado Hills, CA 95762

I. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

President Hidahl called the meeting to order at 6:00 p.m. and Director Durante led the Pledge of Allegiance. Directors in attendance: Durante, Hartley, Hidahl, Hus, and Winn. Director Winn attended via teleconference. Staff in attendance: Chief Roberts and Director of Finance Braddock. Counsel Cook was also in attendance.

II. ORAL COMMUNICATIONS –

III. COMMITTEE REPORTS

A. Administrative Committee (Directors Durante and Hidahl)

1. **Discuss options and approve temporary housing for Station 91 Staff –**
Chief Lilienthal explained that Station 91 is unfit for the crew to work there due to mold in the walls. He stated that Staff thoroughly researched many options for a temporary station and recommends leasing a modular trailer for a total of \$15,396 for 12 months. Chief Lilienthal confirmed with West Coast Restoration that the apparatus can be safely parked in the station because the mold is sealed in the walls.

Director Durante made a motion to approve Staff's recommendation to lease a modular trailer as temporary housing in Latrobe, seconded by Director Hartley, and unanimously carried.

The Board adjourned to discuss Closed Session Item III-A.2 and Closed Session Item III-A.3 at 6:16 p.m.

The meeting reconvened at 8:29 p.m. The Board took no action during closed session and all items were referred back to committee.

President Hidahl directed Staff to schedule an Admin Committee meeting, then post all three tentative agreements with the next Board packet for public review. Union representatives Mat Eckhardt and Matt Belleci asked why the Board would not vote on the MOU and then further negotiate the other contracts if needed. President Hidahl explained that in an effort to be more transparent, the Board wants to allow time for the public to review the contracts.

2. **Closed Session pursuant to Government Code Section 54957.6, conference with labor negotiators; items under negotiation: Memorandum of Understanding with the El Dorado Hills**

- Professional Firefighters pertaining to wages and benefits; District negotiators are Directors Hidahl and Durante**
3. **Closed Session pursuant to Government Code Section 54957.6, conference with labor negotiations; items under negotiation: Agreements with unrepresented employees pertaining to wages and benefits; District negotiators are Directors Hidahl and Durante**
 4. **Review and approve Memorandum of Understanding with the El Dorado Hills Professional Firefighters pertaining to wages and benefits**
 5. **Review and approve Agreements with unrepresented employees pertaining to wages and benefits**

IV. ORAL COMMUNICATIONS

- A. **Directors** – Director Hidahl recognized that the Rotary voted Casey Owens as Firefighter of the Year.
- B. **Staff** – None

V. ADJOURNMENT

Director Durante made a motion to adjourn the meeting, seconded by Director Hartley, and unanimously carried.

The meeting adjourned at 8:40 p.m.

Approved:

John Hidahl, President

Jessica Braddock, Board Secretary

EL DORADO HILLS COUNTY WATER DISTRICT

SEVEN HUNDRED FOURTIETH MEETING OF THE BOARD OF DIRECTORS

Thursday, April 21, 2016

6:00 p.m.

District Office, 1050 Wilson Boulevard, El Dorado Hills, CA 95762

I. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

President Hidahl called the meeting to order at 6:02 p.m. and led the Pledge of Allegiance. Directors in attendance: Hartley, Hidahl, Hus, and Winn. Director Winn attended via teleconference. Director Durante was absent. Staff in attendance: Chief Roberts and Director of Finance Braddock. Counsel Cook was also in attendance.

II. CONSENT CALENDAR

- A. Approve minutes of the 737th Special meeting held March 11, 2016
- B. Approve minutes of the 738th meeting held March 17, 2016
- C. Approve Financial Statements for March 2016 – Director Hus asked that the Latrobe numbers show a fiscal year-to-date amount in addition to the quarterly numbers.

Director Hartley made a motion to approve the consent calendar, seconded by Director Hus and unanimously carried.

III. ORAL COMMUNICATIONS

- A. EDH Professional Firefighters – Mat Eckhardt, Union lead negotiator, urged the Board to vote on the MOU.
- B. EDH Firefighters Association – None
- C. EDH Volunteer Firefighters – None
- D. Latrobe Advisory Committee – None
- E. Public Comment – None

IV. CORRESPONDENCE

- A. Letter from Citygate updating the status of the Community Risk Assessment and Standards of Cover – Chief Roberts stated that Citygate submitted a letter to update the Board on the progress on the Community Risk Assessment and Standards of Cover. He stated that Citygate plans to present a preliminary rough draft to the Staff and Board in May.

President Hidahl requested that **Closed Session Item V-A, Closed Session Item VI-A.4, Closed Session Item VI-A.5, and Closed Session Item VI-A.8** be moved on the agenda before **Item VII. Operations Report** and the Board concurred.

V. ATTORNEY ITEMS

- A. **Closed Session pursuant to Government Code Section 54956.9(d)(2); Pending Litigation; One Matter-** Counsel Cook reported that there is no discussion needed.

VI. COMMITTEE REPORTS

A. **Administrative Committee (Directors Durante and Hidahl)**

1. **Review and update construction progress of Station 84** – Director Hidahl reported that the committee did not meet, but there was a \$500 change order. Battalion Chief Johnston stated that there are 6 outstanding issues that the contractor is working on and the Department will receive a final bill when the work is completed.
2. **Update on progress of Community Risk Assessment, Standards of Cover, and Facilities Master Plan** – None
3. **Update on Station 91** – Chief Roberts reported that Staff is hoping to have the temporary station running by the end of next week.
4. **Closed Session pursuant to Government Code Section 54957.6, conference with labor negotiators; items under negotiation: Memorandum of Understanding with the El Dorado Hills Professional Firefighters pertaining to wages and benefits; District negotiators are Directors Hidahl and Durante**
5. **Closed Session pursuant to Government Code Section 54957.6, conference with labor negotiations; items under negotiation: Agreements with unrepresented employees pertaining to wages and benefits; District negotiators are Directors Hidahl and Durante**
6. **Review and approve Memorandum of Understanding with the El Dorado Hills Professional Firefighters pertaining to wages and benefits** – Director Hidahl presented a summary of the proposed changes to the MOU. Director Hus expressed that he is pleased with the increased share in the employee PERS contribution, but he is concerned about the Department's inability to contribute to the reserve balance and liabilities. Director Hartley stated that both the Board and the Union were able to compromise in different areas making this a successful negotiation. Director Hidahl added that the Department has a full year's operating budget in reserves, and he is pleased with the protection built into the MOU for salary adjustments and the ability to renegotiate staffing based on recommendations from the completed Community Risk Assessment and Standards of Cover documents.

Members of the public asked for the comparison data from surrounding departments to be provided and expressed their concern about the salary increase, the PERS pension contribution, sick and vacation time, and negotiating techniques. Union members expressed their care for the department and community and corrected some of the false statements made regarding sick and vacation, salary adjustments, the PERS adjustment, and the uniform allowance.

Director Hartley made a motion to approve Memorandum of Understanding with the El Dorado Hills Professional Firefighters pertaining to wages and benefits, seconded by Director Winn and carried. (Roll call- Ayes-3; Noes-1-Hus).

7. **Review and approve Agreements with unrepresented employees pertaining to wages and benefits** – Director Hidahl presented a summary of the proposed changes to the Chief Officers’ agreement.

Members of the public stated their concern about the 7.5% increase in pay for working the suppression 40-hour schedule and the lack of transparency to the public.

Director Hartley made a motion to approve Agreements with unrepresented Chief Officer employees pertaining to wages and benefits, seconded by Director Winn and carried. (Roll call- Ayes-3; Noes-1-Hus).

Director Hidahl presented a summary of the proposed changes to the Administrative Support agreement. Director Hus stated that he thinks the Department is overpaying its employees.

Members of the public expressed their concern about the PERS contribution.

Director Hartley made a motion to approve Agreements with unrepresented Administrative Support employees pertaining to wages and benefits, seconded by Director Hidahl and unanimously carried. (Roll call- Ayes-3; Noes-1-Hus).

8. **Closed Session pursuant to Government Code Section 54957(b)(1); Public Employee Performance Evaluation; Title: Fire Chief David Roberts**

- B. **Fire Committee (Directors Hus and Winn)** – Director Hus reported that the Fire Committee reviewed the preliminary 2016-17 budget and will bring it to the Board for the first review in May.

1. **Public Hearing** Regarding Transfer from El Dorado County to El Dorado Hills County Water District of Latrobe Area Real Property Tax Revenues pursuant to Revenue and Taxation Code Section 99.02 – Counsel Cook explained that this item will be continued to the May Board meeting. President Hidahl assigned this item to the Strategic Planning Committee for review.

Director Hartley made a motion to continue Public Hearing Item VI-B.1 to the May Board meeting, seconded by Director Hidahl and unanimously carried.

C. Ad Hoc Committee Reports

- 1. Strategic Planning Committee (Directors Hartley and Hidahl)** – No report.
- 2. Solar Committee (Directors Hus and Hidahl)** – Director Hus reported that installation is going to start sooner than expected, potentially within the next month.
- 3. Communications Committee (Directors Durante and Winn)** – No report.
- 4. Volunteer Stakeholders Committee (Directors Hidahl and Durante)** – No report.
- 5. Training Facility Committee (Directors Hartley and Durante)** – Director Hartley stated that the committee looked at and will continue to look at other options to the proposed training facility plan including using the Station 86 property. Chief Roberts added that Citygate will be looking at where the best location is for the training facility and what props the department should utilize.
- 6. CSD/Fire Collaboration Committee (Directors Hidahl and Durante)** – No report.

The Board adjourned to discuss Closed Session Item VI-A.4, Closed Session Item VI-A.5 and Closed Session Item VI-A.8 at 6:27 p.m.

The meeting reconvened at 6:54 p.m. The Board took no action during closed session.

VII. OPERATIONS REPORT

- A. Operation Report (Received and filed)** – Director Hus pointed out that mutual aid and transfers are a significant percentage of increase in call volume and expressed his concern about the lack of development in the Latrobe area.
- B. Review and update regarding Joint Powers Authority** – Chief Roberts stated that the meeting with Supervisors was cancelled and needs to be rescheduled.

- C. **Receive and file 2015 Annual Report** – Chief Roberts stated that a correction was submitted on the Board organization page and that he was very happy with how the report turned out. Director Hus asked if the Latrobe data could be separated out in the report. Director of Finance Braddock stated that the annual report will continue to show the increase from the annexation as a footnote, but since the report is showing the whole district, the Latrobe area cannot be broken out going forward.
- D. **Review and approve Resolution 2016-01 initiating the 2016 Weed abatement program** – Staff asked the Board to approve Resolution 2016-01 exercising its authority to abate weeds that have been declared a public nuisance.

Director Hartley made a motion to approve Resolution 2016-01 initiating the 2016 Weed abatement program, seconded by Director Hus and unanimously carried. (Roll call- Ayes-4; Noes-0).

- E. **Review and approve surplus vehicle; Water Tender 91** – Chief Roberts reported that water tender 91 is not ideal for fire department use because the tanks are not baffled making it difficult to drive. He stated additionally that the department does not have a legitimate need for the extra water tender and is recommending surplus of the vehicle.

Director Hartley made a motion to approve surplus vehicle; Water Tender 91, seconded by Director Hidahl and unanimously carried.

VIII. FISCAL ITEMS

- A. **Review revenue and expense forecast for fiscal year 2015/16** – Director of Finance Braddock stated that she prepared a forecast verses actuals analysis and the numbers are looking favorable.

IX. NEW BUSINESS

- A. **Review and approve Resolution 2016-02 in appreciation to Retired Captain/Paramedic Brian Bresnahan**

Director Hartley made a motion to approve Resolution 2016-02 in appreciation to Retired Captain/Paramedic Brian Bresnahan, seconded by Director Hidahl and unanimously carried. (Roll call- Ayes-4; Noes-0).

- B. **Approve Resolution 2016-03 declaring an election be held in its Jurisdiction and consolidating with other Districts requesting election services**

Director Hartley made a motion to Approve Resolution 2016-03 declaring an election be held in its Jurisdiction and consolidating with other Districts requesting election services, seconded by Director Hus and unanimously carried. (Roll call- Ayes-4; Noes-0).

X. OLD BUSINESS – None

XI. ORAL COMMUNICATIONS

- A. Directors** – Director Hus stated that he received several calls from a member of the public thanking the firefighters for their excellent and professional response.
- B. Staff** – None

XII. ADJOURNMENT

Director Hartley made a motion to adjourn the meeting, seconded by Director Hus, and unanimously carried.

The meeting adjourned at 8:58 p.m.

Approved:

Jessica Braddock, Board Secretary

John Hidahl, President

EL DORADO HILLS COUNTY WATER DISTRICT

SEVEN HUNDRED FOURTY FIRST MEETING OF THE BOARD OF DIRECTORS (A Special Meeting)

Thursday, May 5, 2016

11:00 a.m.

District Office, 1050 Wilson Boulevard, El Dorado Hills, CA 95762

Board Workshop/Community Information Session

I. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

President Hidahl called the meeting to order at 11:06 a.m. and led the Pledge of Allegiance. Directors in attendance: Durante, Hartley, Hidahl, and Hus. Staff in attendance: Chief Roberts and Director of Finance Braddock.

II. PRESENTATION BY CITYGATE AND ASSOCIATES

Stewart Gary with Citygate and Associates presented a detailed preliminary draft report with topics including assessment of risk to different areas of the community, incident demands and statistics, unit utilization and travel time, total response time, geographical analysis, and preliminary recommendations.

The Board was given an opportunity to ask questions and give input, then the meeting was opened up, giving an opportunity for participation from the community. After much discussion, President Hidahl thanked everyone for their comments and questions.

III. ADJOURNMENT

The meeting adjourned at 1:13 p.m.

Approved:

John Hidahl, President

Jessica Braddock, Board Secretary

El Dorado Hills Fire Department
Revenue and Expense Summary
For the Period Ending April 30, 2016



	Full Year Budget FY15/16	Actual April 2016	Actual YTD April 30, 2016	Variance YTD Actual to Full Year Budget	(Target 83%) YTD Actual % of Full Year Budget	Notes/Comments
Revenue						
3240 · Tax Revenue						
3260 · Secured Tax Revenue	14,285,616	5,453,202	13,775,876	(509,740)		
3270 · Unsecured Tax Revenue		2,515	278,109	278,109		
3280 · Homeowners Tax Revenue		-	72,159	72,159		
3320 · Supplemental Tax Revenue	135,000	32,193	141,354	6,354		
3330 · Sacramento County Revenue		-	15,068	15,068		
3335 · Latrobe Revenue				-		
3335.2 · Latrobe Special Tax		-	(712)	(712)		
3335.3 · Latrobe Base Transfer	256,651	-	256,651	-		
3340 · Property Tax Administration Fee		-	(316,739)	(316,739)		
Total 3240 · Tax Revenue	14,677,267	5,487,910	14,221,765	(455,502)	97%	
3506 · Misc. Revenue, Fire Prev. Fees	-	5,162	67,431	67,431	100%	
3510 · Misc. Operating Revenue						
3511 · Contributions	25,000	-	8,100	(16,900)	32%	Grant Received \$8.1k. No other contributions to date
3512 · JPA Revenue	804,000	-	679,977	(124,023)	85%	
3513 · Rental Income (Cell site)	24,000	-	13,828	(10,172)	58%	No longer receiving cell site rent payments. Investigating with AT&T
3515 · OES/Mutual Aid Reimbursement	400,000	-	817,441	417,441	204%	Extreme fire season. Partially offset by OES OT below
3520 · Interest Earned	40,000	19,408	44,003	4,003	110%	Favorable interest rate versus budget
3510 · Misc. Operating Revenue - Other	86,000	322	18,431	(67,569)	21%	No annexation fees collected to date
Total 3510 · Misc. Operating Revenue	1,379,000	19,730	1,581,781	202,781	115%	
Total Operating Revenue	\$ 16,056,267	\$ 5,512,802	\$ 15,870,976	\$ (185,291)	99%	
3550 · Development Fee						
3560 · Development Fee Revenue	1,075,000	152,512	1,628,350	553,350	151%	
3561 · Development Fee Interest	-	1,099	7,694	7,694	100%	
Total 3550 · Development Fee	1,075,000	153,611	1,636,044	561,044	152%	
3570 · Loss/Gain on Sale of Assets	-	-	27,430	27,430	100%	Auction of vehicles in August 2015
Total Revenue	\$ 17,131,267	\$ 5,666,413	\$ 17,534,450	\$ 403,183	102%	

El Dorado Hills Fire Department
Revenue and Expense Summary
For the Period Ending April 30, 2016



	Full Year Budget FY15/16	Actual April 2016	Actual YTD April 30, 2016	Variance YTD Actual to Full Year Budget	(Target 83%) YTD Actual % of Full Year Budget	Notes/Comments
Expense						
6000 · Salaries & Wages						
6001 · Salaries & Wages, Fire	5,727,313	431,367	4,572,491	1,154,822	80%	
6011 · Education Pay	404,100	29,892	323,272	80,828	80%	
6016 · Salaries & Wages, Clerical/Misc	600,851	37,520	439,579	161,272	73%	
6017 · Volunteer Pay	115,000	-	65,915	49,085	57%	
6018 · Director Pay	16,000	-	14,800	1,200	93%	
6019 · Overtime						
6019.1 · Overtime, Operational	1,450,000	127,714	1,126,944	323,056	78%	
6019.2 · Overtime, Outside Aid	400,000	-	663,124	(263,124)	166%	Extreme fire season. Offset by OES Revenue above
6019.3 · Overtime, JPA	100,000	12,209	91,453	8,547	91%	
Total 6019 · Overtime	1,950,000	139,924	1,881,521	68,479	96%	
6020 · P.E.R.S. Retirement	2,270,041	126,420	1,871,475	398,566	82%	
6030 · Workers Compensation	759,282	-	604,791	154,491	80%	
6031 · Life Insurance	6,895	-	4,644	2,251	67%	
6032 · P.E.R.S. Health Benefits	1,343,892	120,276	1,217,435	126,457	91%	Increase in headcount
6033 · Disability Insurance	14,040	-	11,522	2,518	82%	
6034 · Health Cost of Retirees	746,000	44,359	765,463	(19,463)	103%	Includes annual OPEB lump sum payment in July (\$300k). Increase in Retiree headcount
6040 · Dental/Vision Expense	169,200	11,810	108,943	60,257	64%	
6050 · Unemployment Insurance	18,248	71	16,188	2,060	89%	
6060 · Vacation & Sick Expense Reserve	100,000	173,924	173,924	(73,924)	174%	Based on Vac/Sick Liability as of 4/30/16
6070 · Medicare	130,893	9,503	105,604	25,289	81%	
Total 6000 · Salaries & Wages	14,371,755	1,125,065	12,177,566	2,194,189	85%	
6100 · Clothing & Personal Supplies	77,900	1,679	68,028	9,872	87%	All uniform allowance paid for fiscal year (Jul & Jan)
6110 · Communications						
6111 · Business Phones	69,740	4,544	55,329	14,411	79%	
6112 · Dispatch Services	108,700	-	24,253	84,447	22%	T-1 Install did not occur this fiscal year. Will carry forward to 16/17
Total 6110 · Communications	178,440	4,544	79,582	98,858	45%	

El Dorado Hills Fire Department
Revenue and Expense Summary
For the Period Ending April 30, 2016



	Full Year Budget FY15/16	Actual April 2016	Actual YTD April 30, 2016	Variance YTD Actual to Full Year Budget	(Target 83%) YTD Actual % of Full Year Budget	Notes/Comments
6120 · Housekeeping	23,300	4,021	31,877	(8,577)	137%	More housekeeping supplies needed than anticipated in budget
6130 · Insurance						
6131 · General Insurance	62,000	-	50,115	11,885	81%	Paid full year premium in October 2015. Favorable to budget
Total 6130 · Insurance	62,000	-	50,115	11,885	81%	
6140 · Maintenance of Equipment						
6141 · Tires	25,000	-	19,155	5,845	77%	
6142 · Parts & Supplies	10,000	859	14,989	(4,989)	150%	
6143 · Outside Work	110,500	168	30,397	80,103	28%	Classification. Equipment Maintenance category as a whole is within budget expectations
6144 · Equipment Maintenance	142,950	2,751	121,288	21,662	85%	
6145 · Radio Maintenance	5,700	2,333	8,709	(3,009)	153%	
Total 6140 · Maintenance of Equipment	294,150	6,111	194,537	99,613	66%	
6150 · Maintenance, Structures & Ground	99,310	5,065	82,811	16,499	83%	
6160 · Medical Supplies						
6161 · Medical Supplies	3,900	-	8,754	(4,854)	224%	Defibrillators funded with grant received (\$8.1k)
Total 6160 · Medical Supplies	3,900	-	8,754	(4,854)	224%	
6170 · Dues and Subscriptions	9,110	403	7,803	1,307	86%	
6180 · Miscellaneous						
6181 · Miscellaneous	4,000	-	2,543	1,457	64%	
6182 · Honor Guard	4,000	-	-	4,000	0%	
6183 · Explorer Program	1,500	118	1,202	298	80%	
6184 · Pipes and Drums	3,000	-	-	3,000	0%	
Total 6180 · Miscellaneous	12,500	118	3,746	8,754	30%	
6190 · Office Supplies	20,850	1,764	19,492	1,358	93%	
6200 · Professional Services						
6201 · Audit	10,500	-	10,000	500	95%	Audit completed and paid in full in December 2015
6202 · Legal	120,000	1,042	57,156	62,844	48%	
6203 · Notices	3,500	45	2,525	975	72%	
6204 · Misc.	374,650	21,811	297,253	77,397	79%	
6205 · Elections/Tax Administration	1,000	-	-	1,000	0%	

El Dorado Hills Fire Department
Revenue and Expense Summary
For the Period Ending April 30, 2016



	Full Year Budget FY15/16	Actual April 2016	Actual YTD April 30, 2016	Variance YTD Actual to Full Year Budget	(Target 83%) YTD Actual % of Full Year Budget	Notes/Comments
Total 6200 · Professional Services	509,650	22,898	366,934	142,716	72%	
6220 · Rents and Leases - Bldgs/Imprv	25,928	(2,518)	21,206	4,722	82%	No additional rent expense anticipated this fiscal year
6230 · Small Tools and Supplies	57,300	7,976	41,702	15,598	73%	
6240 · Special Expenses						
6241 · Training	90,500	4,821	55,418	35,082	61%	
6242 · Fire Prevention	13,250	4,375	19,388	(6,138)	146%	Anticipate refund for smoke detector giveaway costs (\$2k)
6243 · Licenses	1,000	-	-	1,000	0%	
6244 · Directors' Training & Travel	3,000	-	-	3,000	0%	
Total 6240 · Special Expenses	107,750	9,196	74,806	32,944	69%	
6250 · Transportation and Travel						
6251 · Fuel and Oil	80,000	3,229	39,916	40,084	50%	
6252 · Travel	20,000	1,742	12,743	7,257	64%	
6253 · Meals & Refreshments	20,000	485	15,119	4,881	76%	
Total 6250 · Transportation and Travel	120,000	5,456	67,778	52,222	56%	
6260 · Utilities						
6261 · Electricity	65,000	1,081	57,346	7,654	88%	Higher electricity costs than anticipated in budget.
6262 · Natural Gas/Propane	25,000	1,045	12,745	12,255	51%	
6263 · Water/Sewer	14,000	1,741	9,966	4,034	71%	
Total 6260 · Utilities	104,000	3,867	80,056	23,944	77%	
Total Operating Expense	\$ 16,077,843	\$ 1,195,645	\$ 13,376,795	\$ 2,701,048	83%	
Operating Revenue - Operating Expense	\$ (21,576)	\$ 4,317,157	\$ 2,494,182	\$ 2,515,758		
6560 · Payroll Exps- PERS Prepayment	1,200,000	-	-	1,200,000	0%	Payment to PERS not yet made
6720 · Fixed Assets	3,410,300	97,832	1,906,198	1,504,102	56%	Favorable Sta 84 costs
6999 · Uncategorized Expenses	-	-	-	-	0%	
Total Expense	\$ 20,688,143	\$ 1,293,478	\$ 15,282,992	\$ 5,405,151	74%	
Total Revenue - Total Expense	\$ (3,556,876)	\$ 4,372,936	\$ 2,251,458	\$ 5,808,334		

El Dorado Hills Fire Department

5/16/2016 10:25 AM

Register: 1000 · Bank of America

From 04/01/2016 through 04/30/2016

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/01/2016	EFT	ADP (FSA)	-split-		447.85	X		318,714.75
04/04/2016	EFT	ADP (FSA)	-split-		552.34	X		318,162.41
04/05/2016	EFT	ADP (FSA)	-split-		77.80	X		318,084.61
04/06/2016	EFT	Bank of America	-split-	Authorized Re...	1,232.50	X		316,852.11
04/06/2016	EFT	ADP (FSA)	-split-		15.00	X		316,837.11
04/07/2016	EFT	ADP	6200 · Professional Ser...	Deposit		X	328.17	317,165.28
04/07/2016	EFT	ADP (FSA)	-split-		15.00	X		317,150.28
04/08/2016	EFT	ADP	6200 · Professional Ser...		328.14	X		316,822.14
04/08/2016	EFT	U.S. Bank Telepay	2010 · Accounts Payable	Confirm # 122...	14,932.05	X		301,890.09
04/08/2016	EFT	ADP (FSA)	-split-		20.00	X		301,870.09
04/11/2016	EFT	ADP (FSA)	-split-		586.14	X		301,283.95
04/12/2016		Transfer from LAIF	1074 · Local Agency I...	Confirm #1497...		X	350,000.00	651,283.95
04/12/2016		Deposit	-split-	Deposit		X	3,711.86	654,995.81
04/12/2016		Deposit	-split-	Deposit		X	1,750.22	656,746.03
04/12/2016	19230	49'R Propane, Inc.	6260 · Utilities:6262 · ...		227.26	X		656,518.77
04/12/2016	19231	A-CHECK	6200 · Professional Ser...		20.00	X		656,498.77
04/12/2016	19232	Advantage Gear, Inc.	-split-		131.23	X		656,367.54
04/12/2016	19233	Air Exchange	6150 · Maintenance,Str...		637.10	X		655,730.44
04/12/2016	19234	Allstar Fire Equipme...	6100 · Clothing & Pers...		18.28	X		655,712.16
04/12/2016	19235	AT&T (CALNET 2)	-split-		476.00	X		655,236.16
04/12/2016	19236	Bugman Pest Control	6150 · Maintenance,Str...		60.00	X		655,176.16
04/12/2016	19237	Burkett's	6190 · Office Supplies		82.45	X		655,093.71
04/12/2016	19238	Brian Bresnahan	-split-		150.00	X		654,943.71
04/12/2016	19239	Citygate Associates, ...	-split-		16,136.81	X		638,806.90
04/12/2016	19240	Core Logic	6240 · Special Expense...		137.50	X		638,669.40
04/12/2016	19241	Costco	-split-		2,069.48	X		636,599.92
04/12/2016	19242	Deer Creek 608 Prop...	6220 · Rents and Lease...		1.00	X		636,598.92
04/12/2016	19243	Diono	6240 · Special Expense...		5,264.00	X		631,334.92
04/12/2016	19244	DNL Electric, Inc.	6150 · Maintenance,Str...		2,740.00	X		628,594.92
04/12/2016	19245	El Dorado Disposal S...	-split-	Garbage	819.63	X		627,775.29
04/12/2016	19246	El Dorado Irrigation ...	-split-	Water/Sewer	190.51	X		627,584.78
04/12/2016	19247	Fastenal Company	6230 · Small Tools and...		13.66	X		627,571.12
04/12/2016	19248	Ferrell Gas	6260 · Utilities:6262 · ...		439.94	X		627,131.18
04/12/2016	19249	FYI Telecommunicat...	-split-		223.06	X		626,908.12
04/12/2016	19250	Gold Country Hardw...	6120 · Housekeeping		110.95	X		626,797.17
04/12/2016	19251	InterState Oil Compa...	-split-		678.59	X		626,118.58
04/12/2016	19252	Interwest Consulting ...	6200 · Professional Ser...		131.25	X		625,987.33
04/12/2016	19253	Larry R. Fry	6000 · Wages & Benef...		1,283.00	X		624,704.33
04/12/2016	19254	L.N. Curtis & Sons	6230 · Small Tools and...		750.35	X		623,953.98
04/12/2016	19255	Norcal Janitorial Sup...	6120 · Housekeeping		693.38	X		623,260.60

El Dorado Hills Fire Department

5/16/2016 10:25 AM

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From 04/01/2016 through 04/30/2016

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/12/2016	19256	P. G. & E.	-split-		1,458.89	X		621,801.71
04/12/2016	19257	Rescue Tech	-split-		1,200.00			620,601.71
04/12/2016	19258	Verizon Wireless	-split-		2,418.24	X		618,183.47
04/12/2016	19259	Jorgensen Company	6140 · Maintenance of ...		118.20	X		618,065.27
04/12/2016	19260	Folsom Lake Ford	-split-		56,923.46	X		561,141.81
04/13/2016	EFT	P.E.R.S. Retirement	-split-		72,939.59	X		488,202.22
04/13/2016	EFT	P.E.R.S. ING	-split-		3,640.09	X		484,562.13
04/14/2016	PR16-4-1		-split-	Total Payroll T...	71,604.99	X		412,957.14
04/14/2016	PR16-4-1		1000 · Bank of Americ...	Direct Deposit	225,408.89	X		187,548.25
04/14/2016	PR16-4-1		1000 · Bank of Americ...	Payroll Checks		X		187,548.25
04/15/2016			6200 · Professional Ser...	Service Charge	240.69	X		187,307.56
04/15/2016	EFT	ADP (FSA)	-split-		506.32	X		186,801.24
04/18/2016	EFT	ADP (FSA)	-split-		765.50	X		186,035.74
04/18/2016	19264	Gold Country Region...	6240 · Special Expense...		30.00	X		186,005.74
04/18/2016	19265	U.S. Bank	6200 · Professional Ser...		109.99	X		185,895.75
04/18/2016	19266	T&M Electric	-split-		1,065.00	X		184,830.75
04/19/2016	EFT	Employment Develo...	-split-	Conf#1-281-14...	1,333.52	X		183,497.23
04/20/2016	EFT	ADP (FSA)	-split-		37.00	X		183,460.23
04/21/2016	EFT	Nationwide Retireme...	-split-		19,530.95	X		163,929.28
04/21/2016	EFT	ADP (FSA)	-split-		30.00	X		163,899.28
04/21/2016	19267	Acme Saw & Industr...	-split-		805.74	X		163,093.54
04/21/2016	19268	All Clean Commerci...	6120 · Housekeeping		688.00			162,405.54
04/21/2016	19269	Allstar Fire Equipme...	-split-		2,376.44	X		160,029.10
04/21/2016	19270	Aramark	6100 · Clothing & Pers...	Rags	74.66			159,954.44
04/21/2016	19271	Best Best & Krieger	-split-		1,042.08	X		158,912.36
04/21/2016	19272	State Board of Equali...	-split-		364.26			158,548.10
04/21/2016	19273	Brad Ballenger	6000 · Wages & Benef...		502.00	X		158,046.10
04/21/2016	19274	Burkett's	-split-		346.78	X		157,699.32
04/21/2016	19275	Comtech Communic...	6140 · Maintenance of ...		2,137.75	X		155,561.57
04/21/2016	19276	Cummins Pacific Sac...	-split-		100.00	X		155,461.57
04/21/2016	19277	De Lage Landen Fin...	-split-		306.13	X		155,155.44
04/21/2016	19278	El Dorado Irrigation ...	-split-	Water/Sewer	1,550.34	X		153,605.10
04/21/2016	19279	Fred Russell (FDC)	-split-		1,333.75			152,271.35
04/21/2016	19280	InterState Oil Compa...	-split-		2,126.16	X		150,145.19
04/21/2016	19281	James O'Camb	6000 · Wages & Benef...		314.00			149,831.19
04/21/2016	19282	Kaiser Foundation H...	-split-		322.00			149,509.19
04/21/2016	19283	Lexipol, LLC	-split-		960.00	X		148,549.19
04/21/2016	19284	L.N. Curtis & Sons	-split-		5,497.67	X		143,051.52
04/21/2016	19285	Mountain Democrat	-split-		45.00	X		143,006.52
04/21/2016	19286	National Public Safet...	6170 · Dues and Subsc...	Director of Fire...	149.00	X		142,857.52

El Dorado Hills Fire Department

5/16/2016 10:25 AM

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From 04/01/2016 through 04/30/2016

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/21/2016	19287	Rotary	6170 · Dues and Subsc...		150.00	X		142,707.52
04/21/2016	19288	Smog King	-split-		68.00	X		142,639.52
04/21/2016	19289	Verizon Wireless	-split-		825.92	X		141,813.60
04/21/2016	19290	Youngdahl Consultin...	6720 · Fixed Assets		642.00	X		141,171.60
04/21/2016	19291	Wells Fargo Bank	2026 · EDH Associate...	Payroll Deducti...	4,800.12	X		136,371.48
04/21/2016	19293	Folsom Chevrolet	-split-	2015 Chevy Ta...	37,743.12	X		98,628.36
04/22/2016	EFT	ADP	6200 · Professional Ser...		325.26	X		98,303.10
04/22/2016	EFT	ADP (FSA Service C...	-split-		247.17	X		98,055.93
04/25/2016	EFT	ADP (FSA)	-split-		209.42	X		97,846.51
04/26/2016		Transfer from LAIF	1074 · Local Agency I...	Confirm #1500...		X	600,000.00	697,846.51
04/26/2016	EFT	P.E.R.S. Health	-split-	Health Benefits...	164,635.32	X		533,211.19
04/26/2016	EFT	ADP (FSA)	-split-		160.00	X		533,051.19
04/28/2016		Deposit	-split-	Deposit		X	4,278.45	537,329.64
04/28/2016	EFT	P.E.R.S. ING	-split-		3,276.93	X		534,052.71
04/28/2016	EFT	P.E.R.S. Retirement	-split-		74,089.26	X		459,963.45
04/28/2016	EFT	Bank of America	-split-	Authorized Re...	27.24	X		459,936.21
04/28/2016	PR16-4-2		-split-	Total Payroll T...	72,331.41	X		387,604.80
04/28/2016	PR16-4-2		1000 · Bank of Americ...	Direct Deposit	231,753.10	X		155,851.70
04/28/2016	PR16-4-2		1000 · Bank of Americ...	Payroll Checks		X		155,851.70
04/29/2016	EFT	Nationwide Retireme...	-split-		19,530.95	X		136,320.75
04/29/2016	EFT	CalPERS Payable	-split-		2,600.00			133,720.75
04/29/2016	EFT	ADP (FSA)	-split-		384.62			133,336.13

DRAFT

POLICY 28

Historical Board Approved Policies Related to Previous Board Policies and Reserve Fund Policy

28.1 All previous Board policies and resolutions that are not in conflict with this Board Policy Manual remain in full force. Previously adopted policies shall be liberally construed to effectuate consistency with this Policy Manual. Where clear and direct conflicts exist, this Policy Manual shall control.

28.2 Reserve Fund Policy
The Board shall set aside sufficient funds for unforeseen significant operating expenditures, future capital replacement costs, contingent/underfunded pension and other benefit liabilities hereinafter referred to as the "Reserve Fund Policy". This Reserve Fund Policy establishes the goals of the Board of Directors as of adoption, and shall be subject to modification, suspension or repeal, as deemed necessary or advisable. Notwithstanding the use of mandatory language, this Reserve Fund Policy is intended to provide policy guidance to the Board rather than to mandate or prohibit particular Board actions.

This Reserve Fund Policy shall document the Board's approach to establishing and maintaining adequate financial reserves, including the methodology for calculating reserve levels and a timeframe for meeting desired reserve targets. This will be accomplished by using a phased approach where necessary to balance with current budget constraints, cash-flow projections and existing reserve balances.

The Board shall establish and maintain specific reserves as follows (hereinafter referred to collectively as "Accumulated Reserves"):

Operating Reserve Fund (ORF)

Local government agencies and Special Districts receive Property Tax revenue as their primary source of cash in December and April each year. Because of the timing of this funding, there are times during the year that cash outflows exceed inflows. The Operating Reserve Fund is intended to ensure adequate cash is available at all times for the department to continue in its normal course of business. It is also intended to serve as a backup source of cash if an extraordinary event were to occur that disrupts the normal revenue collection cycle.

The ORF shall be funded to cover a minimum of six (6) months of Operating Expenses based on the prior fiscal year adopted final budget. For the purpose of this policy, "Operating Expenses" are defined as budget accounts included in the Salaries/Benefits and Service/Supplies categories.

Any funds expended from the ORF will be replenished with the subsequent Property Tax collections.

Capital Replacement Reserve Fund (CRRF)

The annual provision to the Capital Replacement Reserve Fund shall be based on an approved annual Capital Improvement Plan as well as an independent five-year study of

existing depreciated facilities and equipment costs. The Board shall provide for the annual contribution so as to accumulate sufficient funds to replace, repair or restore its capital assets at the end of their useful lives. This would include assets not reasonably expected to be funded by future Development Fees.

Estimated replacement costs at the date of the five-year study shall be utilized for such calculations (including a 2% annual inflation factor thereafter until the next five-year study) and not actual costs. Except in the event of a Board-determined "Financial Emergency," the Board shall not expend CRRF reserve funds for any other purpose other than to repair, replace or restore such facilities and equipment as deemed necessary to maintain appropriate levels of service to the community.

Pension and Benefit Reserve Funds (PBRF)

The Board shall set aside PBRF reserves for the purpose of managing underfunded Pension and Other Post Retirement Benefit (OPEB) liabilities as identified in their respective actuarial reports.

a. Pension Liability

- a. At a minimum, the Board will make the annual "Employer Required Contribution" (ERC) to fund the Pension liability for all Safety and Non-Safety employees out of annual operating funds and not PBRF reserves.
- b. Secondly, the Board shall maintain adequate PBRF reserve funds by making additional annual transfers to the PBRF reserve to ensure that the funded ratio remains at a minimum of 75% funded as identified in the most current PERS Actuarial report with a goal to achieve minimum 80% funding by Fiscal 2021.
- c. In no case, shall the Board reduce the PBRF reserves for any other purpose other than to make additional payments to PERS or invest in a PARS established investment account as established by the Board.

b. OPEB Liability

- a. At a minimum, the Board will make the annual "Annual Required Contribution" (ARC) to fund the OPEB liability for all Safety and Non-Safety employees out of annual operating funds and not PBRF reserves.
- b. Secondly, the Board is to make additional annual contributions to ensure that the "Actuarial Accrued Liability" is reduced each year as identified in the bi-annual OPEB Actuarial report.
- c. Thirdly, the Board shall designate appropriate funds over the next five years to achieve a minimum of 75% funded OPEB liability by Fiscal 2021.
- d. Lastly, transfers to the OPEB fund cannot be re-designated for any other purpose.

Additionally, Accumulated Reserves will be assessed against the District's pension and OPEB unfunded liability balances at the end of each fiscal year, with the goal of maintaining total reserve balances that exceed the total unfunded liability balance. The Board shall also evaluate all Accumulated Reserves in accordance with this Reserve Fund Policy as part of its annual budgeting process and make adjustments to the reserves when adopting the annual budget.

The Board shall not expend funds designated in any specific reserve funds for any purpose other than in accordance with this Reserve Fund Policy. Reserve fund transfers not adopted by the final budget can be made only with majority vote of the Board.



EL DORADO HILLS FIRE DEPARTMENT

MONTHLY ACTIVITY REPORT

APRIL 2016

"YOUR SAFETY ... OUR COMMITMENT"

SUMMARY

The goal of the Operations Report is to provide a summary of the El Dorado Hills Fire Department response performance for each month. The report currently evaluates the Alarm Statistics by each response zone, looks at Code 3 Response Times, evaluates Turnout Times, and describes the different types of calls that the Department responds to monthly. Every call is evaluated by the Operations Chief each month. Any call with an extended response time or an extended turnout time is researched and corrective action is taken if needed.

Collection of data for this report is a manual process at the current time. You will note that response districts 87-F and 91-C failed to meet the response time goals to these areas. In both of these instances, the call was located at almost the most remote location in the response district which explains the delay.

ALARM STATISTICS

Response District	Total Number of Responses – APRIL 2016	Total Number of Responses –2016	Total Number of Responses – APRIL 2015	Total Number of Responses –2015
84-A	3	20	6	14
84-B	6	18	6	16
84-C	7	55	16	49
84-D	4	12	2	8
84-E	5	19	9	19
84-F	15	40	11	42
84-G	5	19	4	19
84-H	5	16	3	10
85-A	11	55	15	65
85-B	6	23	1	16
85-C	26	73	19	68
85-D	14	39	15	40
86-A	6	30	7	27
86-B	5	35	13	44
86-C	6	24	11	31
86-D	4	17	5	22
86-E	1	3	2	9
87-A	20	77	17	66
87-B	2	18	4	14
87-C	11	33	11	39
87-D	6	28	9	39
87-E	12	32	7	15
87-F	1	1	0	0
91-A	2	9	1	9
91-B	1	2	3	5
91-C	4	7	0	4
92	2	9	3	11
Mutual Aid	48	251	46	197
Transfer	19	72	15	47
TOTALS	257	1037	261	945

88.70% Medic Unit Response, 10 Minutes (before exception reports)

93.04% Medic Unit Response, 11 Minutes (before exception reports)

Report: Queries – Incident – NFIRS Incident – Incident By District (Summary) Note: Run all Districts on 1 page

CODE 3 RESPONSE TIME ANALYSIS

Response District	Total Number of Responses	Number of Code 3 Responses	Average Code 3 Response Time (Alarm Time to Arrival Time)	SOC Benchmark Total Response Time (includes 1 min dispatch, 2 min turnout, plus travel)*	Compliance?
84-A	3	3	07:56	Rural 15min	Yes
84-B	6	4	05:00	Suburban 8min	Yes
84-C	7	1	03:17	Suburban 8min	Yes
84-D	4	4	03:47	Suburban 8min	Yes
84-E	5	2	05:03	Suburban 8min	Yes
84-F	15	10	03:49	Suburban 8min	Yes
84-G	5	3	04:03	Suburban 8min	Yes
84-H	5	4	07:37	Suburban 8min	Yes
85-A	11	7	03:52	Suburban 8min	Yes
85-B	6	4	03:18	Suburban 8min	Yes
85-C	26	16	03:27	Suburban 8min	Yes
85-D	14	8	05:06	Suburban 8min	Yes
86-A	6	1	04:43	Suburban 8min	Yes
86-B	5	3	05:27	Suburban 8min	Yes
86-C	6	5	06:14	Suburban 8min	Yes
86-D	4	1	02:56	Suburban 8min	Yes
86-E	1	1	08:31	Rural 15min	Yes
87-A	20	13	04:23	Suburban 8min	Yes
87-B	2	2	06:27	Suburban 8min	Yes
87-C	11	4	05:45	Suburban 8min	Yes
87-D	6	4	03:22	Suburban 8min	Yes
87-E	12	3	05:15	Suburban 8min	Yes
87-F	1	1	16:47	Suburban 8min	NO**
91-A	2	1	08:54	Rural 15min	Yes
91-B	1	0	N/A	Rural 15min	N/A
91-C	4	2	15:17	Rural 15min	No
92	2	2	10:57	Rural 15 min	Yes

*San Ramon SOC – Board Policy Response Time Benchmark Goals

** Call at the top of the mountain at the Ben Bolt Repeater Site

Report: Queries – Incident – NFIRS Incident – Incident By District (Summary) = Total # Responses

Report: Reports – Incident Reports – NFIRS – Incident Stat – Incident Stat Detail – Average Response Time by District/Incident Type (Run Report by date and add “alarm type” for code 3). Manually check all extended responses.

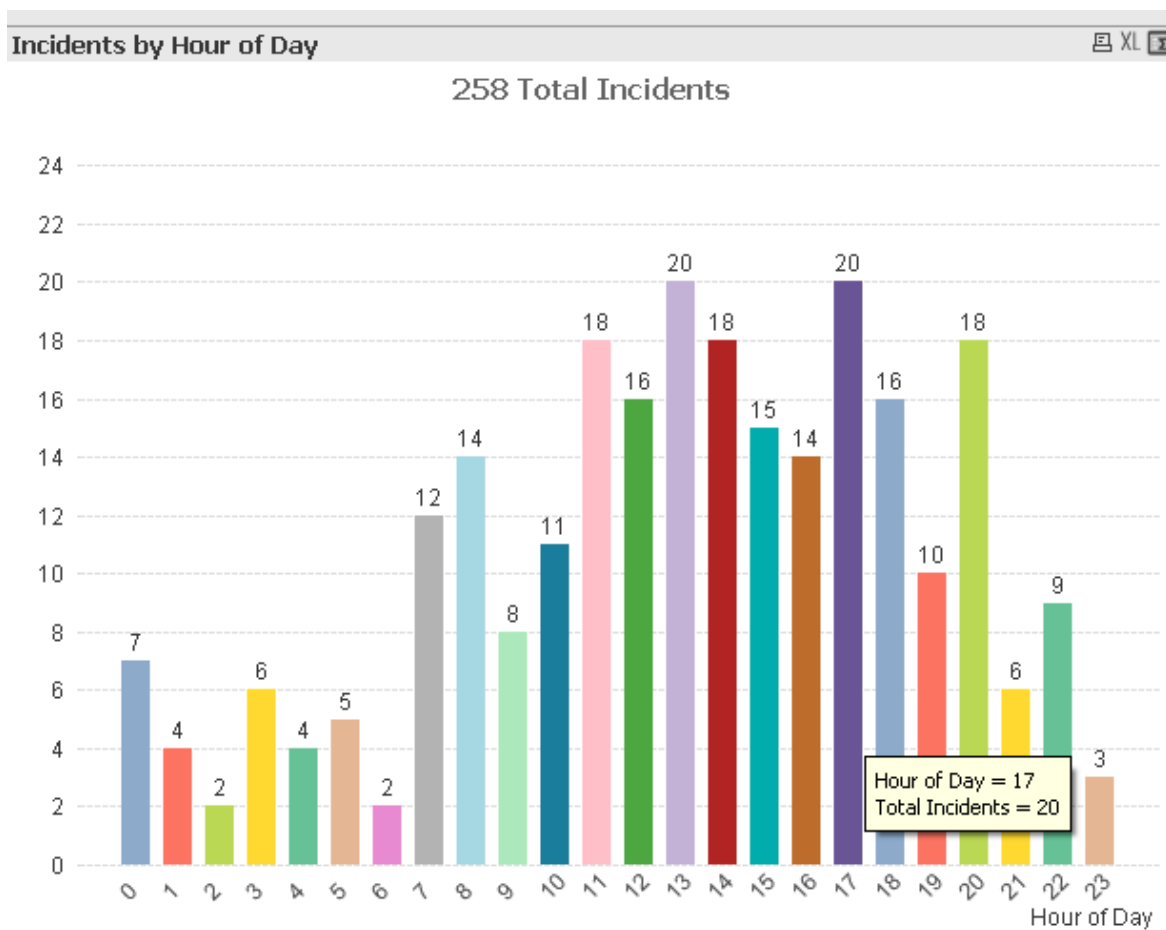
CODE 3 TURNOUT TIME ANALYSIS

SOC Benchmark Turnout Time Goal 90 Seconds

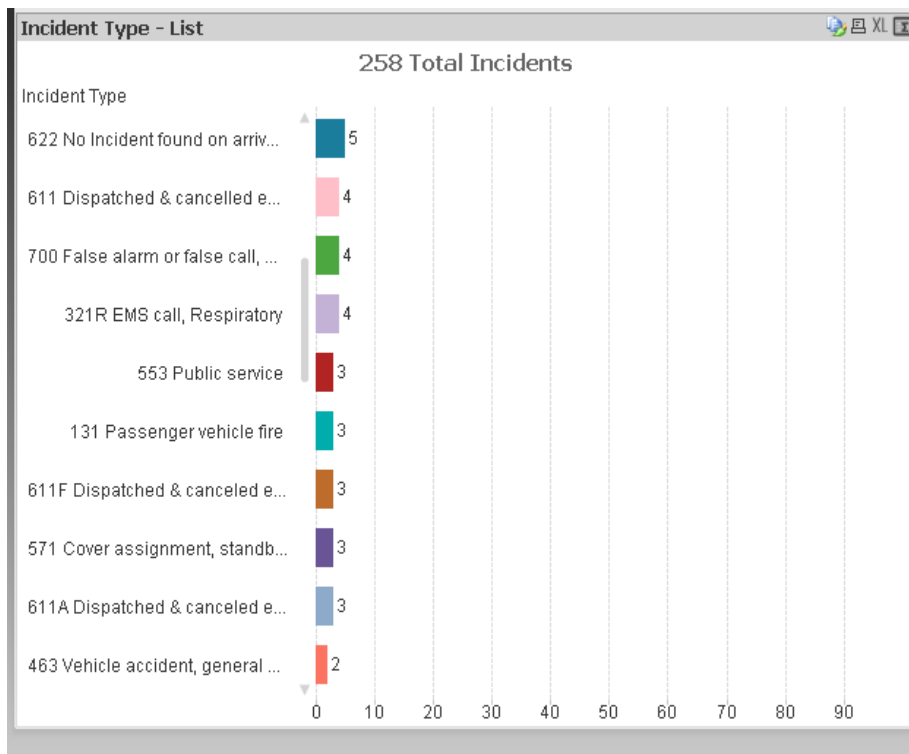
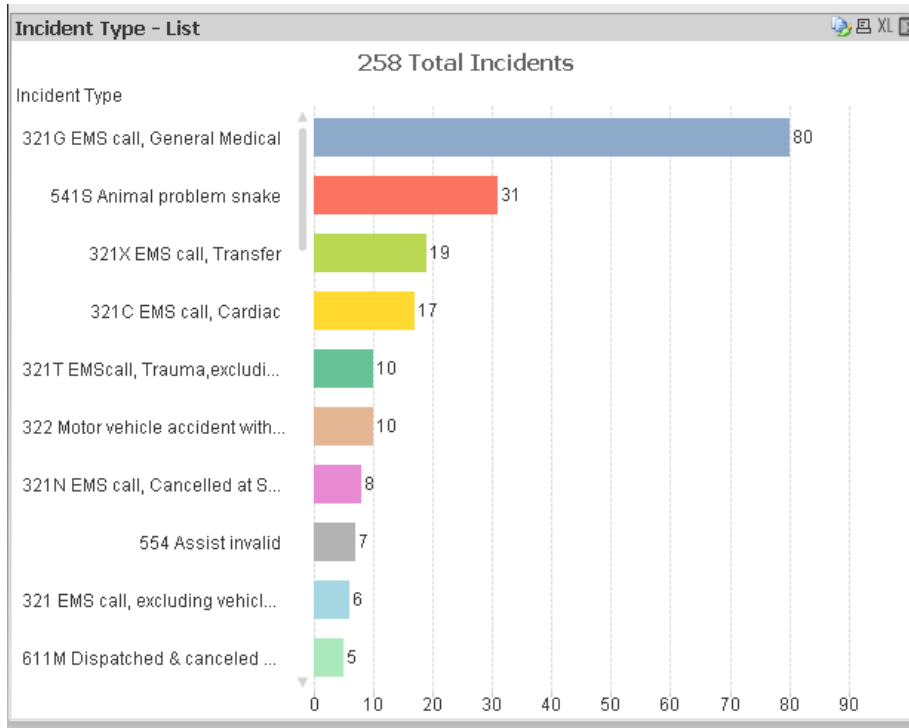
Unit	Total Number of Responses	Total Less Than 1 min 30 Seconds	Total Over 1 min 30 Seconds	Total Over 1 min 30 Seconds Excluding PPE or Computer slow	Average Turnout time
E84	33	28	5	5	00:59
T85	31	28	3	2	00:52
E85	15	14	1	1	01:01
E86	15	13	2	1	00:47
E87	27	24	3	3	00:46
P91	9	9	0	0	00:18
M85	93	83	10	8	00:47

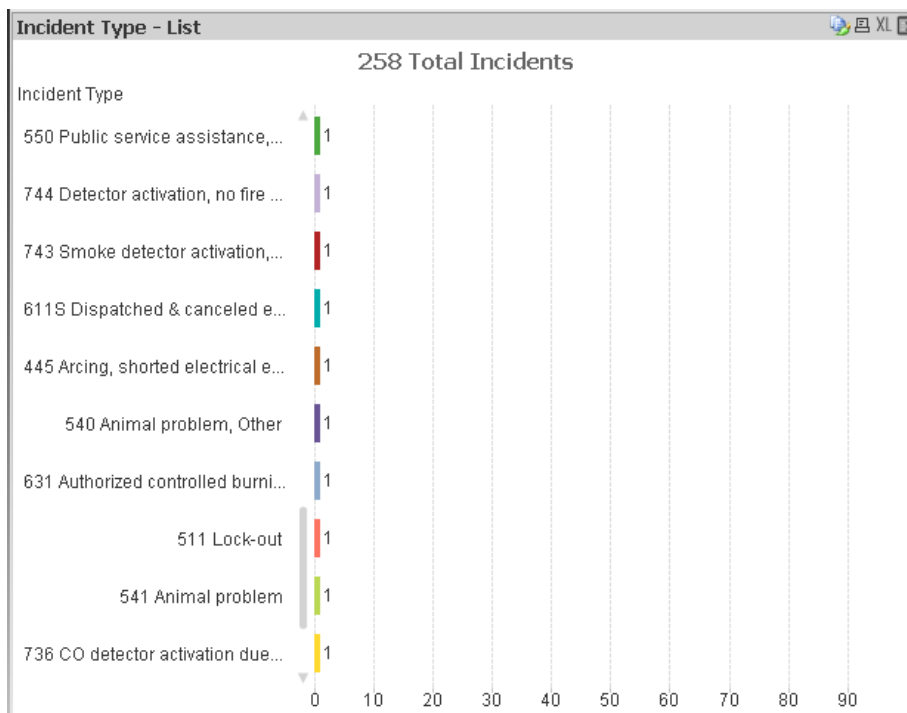
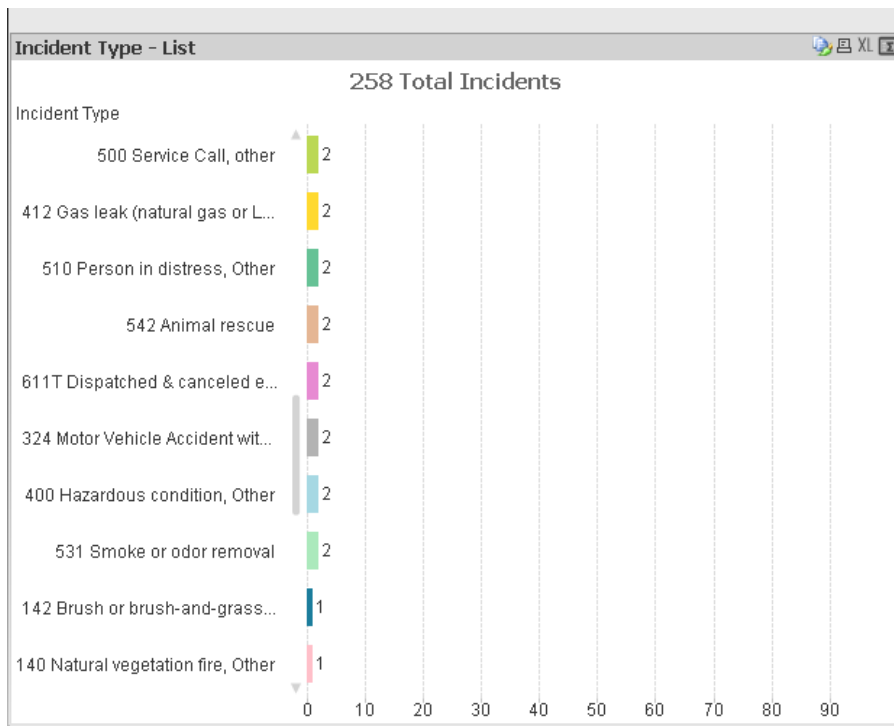
Report: Reports – Incident – NFIRS Incident – Incident Stat – Incident Stat Detail – Unit Response/Reaction
 Summary by Incident (Select unit, dates and add “alarm type” then run one for each unit and manually check for why some extended)

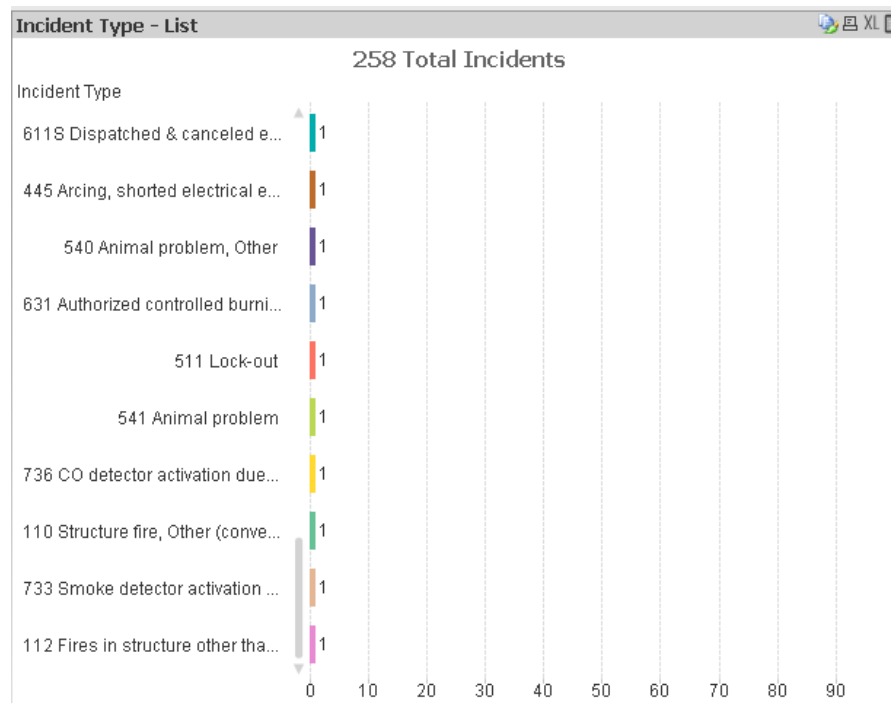
INCIDENTS BY HOUR OF DAY



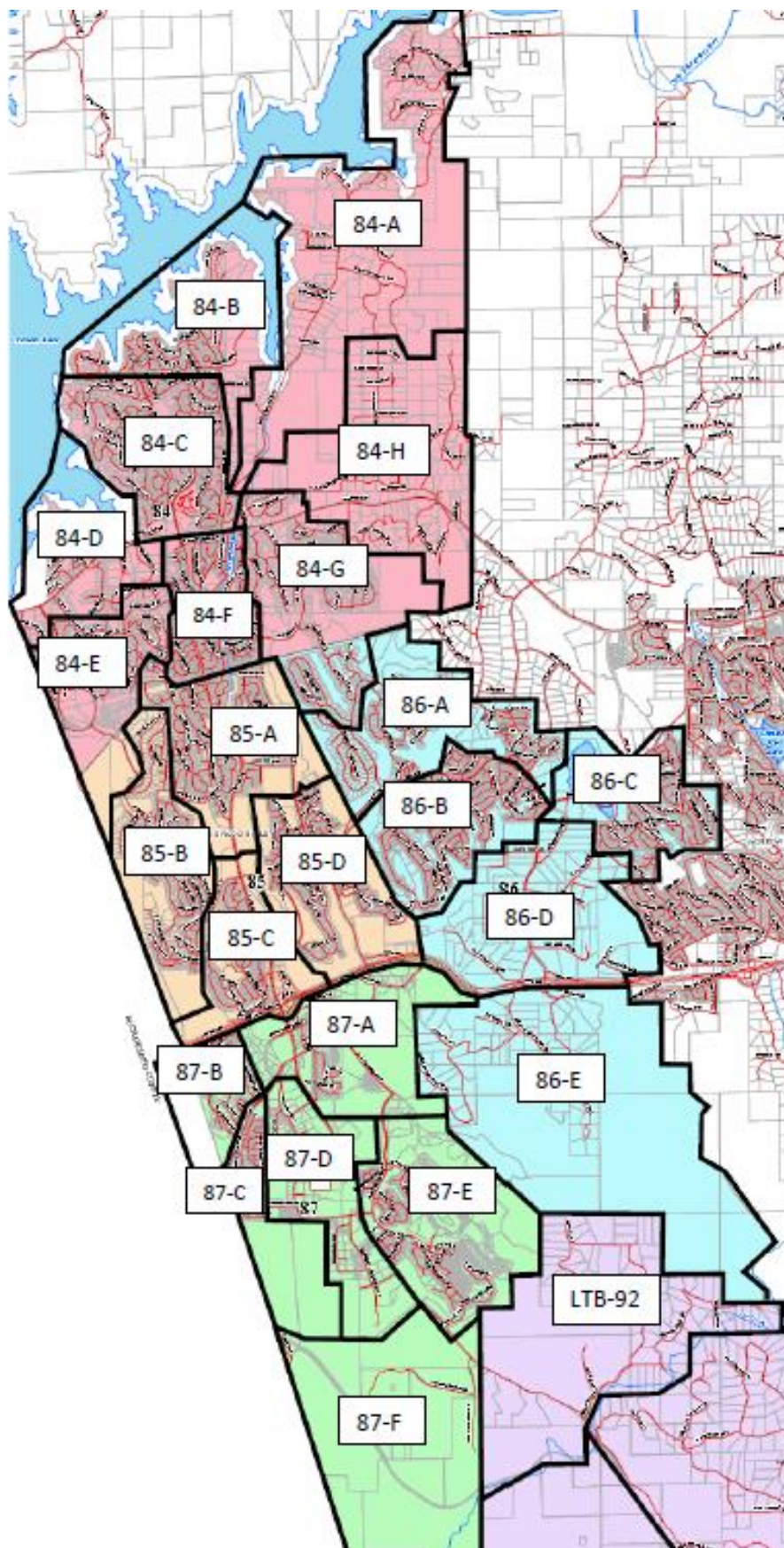
INCIDENT TYPE ANALYSIS







Report: FH ANALYTICS – Incidents – Incident Type List



El Dorado Hills Fire Department
Revenue and Expense Forecast
For the Year Ending June 30, 2016



	Full Year Budget FY15/16	Full Year Forecast FY15/16	Variance \$ Full Year Budget vs. Forecast	Variance % Full Year Budget vs. Forecast	Notes/Comments
Revenue					
3240 · Tax Revenue					
3260 · Secured Tax Revenue	14,168,065	14,168,065	-		
3270 · Unsecured Tax Revenue	277,956	280,109	2,153		
3280 · Homeowners Tax Revenue	141,551	141,551	-		
3320 · Supplemental Tax Revenue	135,000	151,354	16,354		
3330 · Sacramento County Revenue	-	25,068	25,068		
3335 · Latrobe Revenue		-	-		
3335.2 · Latrobe Special Tax	-	35,288	35,288		
3335.3 · Latrobe Base Transfer	256,651	256,651	-		
3340 · Property Tax Administration Fee	(301,956)	(316,739)	(14,783)		
Total 3240 · Tax Revenue	14,677,267	14,741,347	64,080	0%	
3506 · Misc. Revenue, Fire Prev. Fees	-	72,431	72,431	100%	Fire Prevention Fees not budgeted
3510 · Misc. Operating Revenue					
3511 · Contributions	25,000	8,100	(16,900)	-68%	Grant Received for \$8.1k. No other contributions anticipated.
3512 · JPA Revenue	804,000	1,019,977	215,977	27%	Partially offset by higher JPA expenses below. OPEB and PERS Lump Sum share not budgeted.
3513 · Rental Income (Cell site)	24,000	13,828	(10,172)	-42%	No longer receiving AT&T rent payments. Investigation open with AT&T
3515 · OES/Mutual Aid Reimbursement	400,000	817,441	417,441	104%	Extreme fire season. Partially offset by OES OT below.
3520 · Interest Earned	40,000	62,003	22,003	55%	Interest rate slightly higher than anticipated.
3510 · Misc. Operating Revenue - Other	86,000	18,431	(67,569)	-79%	No annexation fees collected to date
Total 3510 · Misc. Operating Revenue	1,379,000	1,939,781	560,781	41%	
Total Operating Revenue	\$ 16,056,267	\$ 16,753,558	\$ 697,291	4%	
3550 · Development Fees (Restricted)					
3560 · Development Fee Revenue (Restricted)	1,075,000	1,628,350	553,350	51%	Higher development fees collected than anticipated.
3561 · Development Fee Interest (Restricted)	-	9,994	9,994	100%	
Total 3550 · Development Fee Revenue (Restricted)	1,075,000	1,638,344	563,344	52%	
3570 · Loss/Gain on Sale of Assets	-	27,430	27,430	100%	Auction of vehicles in August 2015
Total Revenue	\$ 17,131,267	\$ 18,419,332	\$ 1,288,065	8%	

El Dorado Hills Fire Department
Revenue and Expense Forecast
For the Year Ending June 30, 2016



Expense

	Full Year Budget FY15/16	Full Year Forecast FY15/16	Variance \$ Full Year Budget vs. Forecast	Variance % Full Year Budget vs. Forecast	Notes/Comments
6000 · Salaries & Wages					
6001 · Salaries & Wages, Fire	5,727,313	5,328,491	(398,822)	-7%	Delayed timing in hire of budgeted positions and change in Sta 91 staffing plan.
6011 · Education Pay	404,100	391,272	(12,828)	-3%	
6016 · Salaries & Wages, Clerical/Misc	600,851	510,779	(90,072)	-15%	CFO/DOF Overlap less than budgeted; delayed timing in Fire Marshal promotion; Front desk Admin savings
6017 · Volunteer Pay	115,000	81,915	(33,085)	-29%	Less volunteer costs than anticipated in budget.
6018 · Director Pay	16,000	17,800	1,800	11%	More meetings than budgeted
6019 · Overtime		-			
6019.1 · Overtime, Operational	1,450,000	1,432,944	(17,056)	-1%	
6019.2 · Overtime, Outside Aid	400,000	663,124	263,124	66%	Extreme fire season. Offset by OES Revenue above
6019.3 · Overtime, JPA	100,000	127,453	27,453	27%	Offset by JPA Revenue above
Total 6019 · Overtime	1,950,000	2,223,521	273,521	14%	
6020 · P.E.R.S. Retirement	2,270,041	2,175,475	(94,566)	-4%	Favorable wage base
6030 · Workers Compensation	759,282	726,478	(32,804)	-4%	WC increase for 2016 contract year less than budgeted.
6031 · Life Insurance	6,895	5,724	(1,171)	-17%	
6032 · P.E.R.S. Health Benefits	1,343,892	1,339,435	(4,457)	0%	
6033 · Disability Insurance	14,040	14,364	324	2%	
6034 · Health Cost of Retirees	746,000	811,463	65,463	9%	Did not budget for increase in retiree headcount
6040 · Dental/Vision Expense	169,200	143,732	(25,468)	-15%	Delayed hire of new positions.
6050 · Unemployment Insurance	18,248	16,188	(2,060)	-11%	
6060 · Vacation & Sick Expense Reserve	100,000	173,924	73,924	74%	Increase in estimated vacation/sick liability at year-end.
6070 · Medicare	130,893	125,404	(5,489)	-4%	
Total 6000 · Salaries & Wages	14,371,755	14,085,964	(285,791)	-2%	
Salaries & Wages as a % of Operating Revenue	90%	84%			

El Dorado Hills Fire Department
Revenue and Expense Forecast
For the Year Ending June 30, 2016



	Full Year Budget FY15/16	Full Year Forecast FY15/16	Variance \$ Full Year Budget vs. Forecast	Variance % Full Year Budget vs. Forecast	Notes/Comments
6100 · Clothing & Personal Supplies	77,900	76,028	(1,872)	-2%	
6110 · Communications					
6111 · Business Phones	69,740	74,229	4,489	6%	VOIP internet costs budgeted in Prof. Svcs. T-1 Install did not occur this fiscal year. Carry forward to 16/17.
6112 · Dispatch Services	108,700	54,253	(54,447)	-50%	
Total 6110 · Communications	178,440	128,482	(49,958)	-28%	
6120 · Housekeeping	23,300	34,877	11,577	50%	Classification. Offset w/ savings in maintenance.
6130 · Insurance					
6131 · General Insurance	62,000	50,115	(11,885)	-19%	Paid full year premium in October 2015. Favorable to budget
Total 6130 · Insurance	62,000	50,115	(11,885)	-19%	
6140 · Maintenance of Equipment					
6141 · Tires	25,000	24,155	(845)	-3%	Less outside work needed than anticipated in budget.
6142 · Parts & Supplies	10,000	17,989	7,989	80%	
6143 · Outside Work	110,500	62,397	(48,103)	-44%	
6144 · Equipment Maintenance	142,950	146,288	3,338	2%	
6145 · Radio Maintenance	5,700	9,709	4,009	70%	
Total 6140 · Maintenance of Equipment	294,150	260,537	(33,613)	-11%	
6150 · Maintenance, Structures & Ground	99,310	107,811	8,501	9%	
6160 · Medical Supplies					
6161 · Medical Supplies	3,900	10,254	6,354	163%	Defibrillators funded with grant received (\$8.1k)
Total 6160 · Medical Supplies	3,900	10,254	6,354	163%	
6170 · Dues and Subscriptions	9,110	9,103	(7)	0%	
6180 · Miscellaneous		-			
6181 · Miscellaneous	4,000	2,743	(1,257)	-31%	No expenses anticipated for Honor Guard program
6182 · Honor Guard	4,000	-	(4,000)	-100%	
6183 · Explorer Program	1,500	1,502	2	0%	No expenses anticipated for Pipes & Drums
6184 · Pipes and Drums	3,000	-	(3,000)	-100%	
Total 6180 · Miscellaneous	12,500	4,246	(8,254)	-66%	
6190 · Office Supplies	20,850	24,492	3,642	17%	Unanticipated business card orders needed due to extension changes

El Dorado Hills Fire Department
Revenue and Expense Forecast
For the Year Ending June 30, 2016



	Full Year Budget FY15/16	Full Year Forecast FY15/16	Variance \$ Full Year Budget vs. Forecast	Variance % Full Year Budget vs. Forecast	Notes/Comments
6200 · Professional Services		-			
6201 · Audit	10,500	10,000	(500)	-5%	Less legal services needed than anticipated in budget.
6202 · Legal	120,000	95,156	(24,844)	-21%	
6203 · Notices	3,500	3,025	(475)	-14%	
6204 · Misc.	374,650	374,999	349	0%	
6205 · Elections/Tax Administration	1,000	-	(1,000)	-100%	
Total 6200 · Professional Services	509,650	483,180	(26,470)	-5%	
6220 · Rents and Leases - Bldgs/Imprv	25,928	22,206	(3,722)	-14%	
6230 · Small Tools and Supplies	57,300	56,702	(598)	-1%	
6240 · Special Expenses		-			
6241 · Training	90,500	63,418	(27,082)	-30%	Effort to save on training costs to offset other unfavorable variances Delay in sale of car seats purchased for Buckle-up Baby program (\$5.2k).
6242 · Fire Prevention	13,250	18,388	5,138	39%	
6243 · Licenses	1,000	-	(1,000)	-100%	
6244 · Directors' Training & Travel	3,000	-	(3,000)	-100%	
Total 6240 · Special Expenses	107,750	81,806	(25,944)	-24%	
6250 · Transportation and Travel					
6251 · Fuel and Oil	80,000	47,899	(32,101)	-40%	Oil prices low in FY15/16 Effort to save on travel costs to offset other unfavorable variances
6252 · Travel	20,000	16,743	(3,257)	-16%	
6253 · Meals & Refreshments	20,000	19,119	(881)	-4%	
Total 6250 · Transportation and Travel	120,000	83,761	(36,239)	-30%	
6260 · Utilities					
6261 · Electricity	65,000	69,846	4,846	7%	Higher electricity costs than anticipated in budget. Lower natural gas costs than anticipated in budget.
6262 · Natural Gas/Propane	25,000	18,995	(6,005)	-24%	
6263 · Water/Sewer	14,000	13,566	(434)	-3%	
Total 6260 · Utilities	104,000	102,406	(1,594)	-2%	
Total Operating Expense	\$ 16,077,843	\$ 15,621,971	\$ (455,872)	-3%	
Operating Revenue - Operating Expense	\$ (21,576)	\$ 1,131,587	\$ 1,153,163		

El Dorado Hills Fire Department
Revenue and Expense Forecast
For the Year Ending June 30, 2016



	Full Year Budget FY15/16	Full Year Forecast FY15/16	Variance \$ Full Year Budget vs. Forecast	Variance % Full Year Budget vs. Forecast	Notes/Comments
6560 · Payroll Exps- PERS Prepayment	1,200,000	1,200,000	-	0%	
6720 · Fixed Assets	3,410,300	2,013,698	(1,396,602)	-41%	Favorable Sta 84 costs vs. budget
6999 · Uncategorized Expenses	-	-	-	0%	
Total Expense	\$ 20,688,143	\$ 18,835,669	\$ (1,852,474)	-9%	
Total Revenue - Total Expense	\$ (3,556,876)	\$ (416,337)	\$ 3,140,539		
Reserve Fund Transfers:					
Transfer to/ (from) General Reserve Fund	(2,419,576)	(823,584)			
Transfer to/ (from) Capital Replacement Fund	(864,300)	(448,494)			
Transfer to/ (from) Development Fee Fund (Restricted)	(273,000)	855,742			
Total Increase/(Decrease) in Reserve Balances	(3,556,876)	(416,337)			
Net of Revenue, Expenses, and Reserve Transfers	\$ -	\$ -			

Reserve Balance Summary:	BUDGET	FORECAST
General Reserve Fund		
Balance, 6/30/2015	13,840,847	13,840,847
Less: Transfer Out for Operations	(2,419,576)	(823,584)
Balance, 6/30/2016	\$ 11,421,271	\$ 13,017,263
Capital Replacement Fund		
Balance, 6/30/2015	4,245,134	4,245,134
Less: Transfer Out for Capital Purchases	(864,300)	(448,494)
Balance, 6/30/2016	\$ 3,380,834	\$ 3,796,640
Development Fee Reserve Fund (Restricted)		
Balance, 6/30/2015	1,191,898	1,191,898
Add: Development Fee Revenue	1,000,000	1,638,344
Less: 50% Station 84 Rebuild	(1,273,000)	(782,602)
Balance, 6/30/2016	\$ 918,898	\$ 2,047,640
TOTAL FUND BALANCES, 6/30/2015	\$ 19,277,879	\$ 19,277,879
Transfers In	1,000,000	1,638,344
Transfers Out	(4,556,876)	(2,054,681)
Total Increase/(Decrease) in Reserve Balances	(3,556,876)	(416,337)
TOTAL FUND BALANCES, 6/30/2016	\$ 15,721,003	\$ 18,861,542

El Dorado Hills Fire Department
Preliminary Budget Draft
Fiscal Year 2016/17



	Full Year Budget FY16/17	Full Year Budget FY15/16	Variance	Variance %
Revenue				
3240 · Tax Revenue				
3260 · Secured Tax Revenue	15,018,149	14,168,065	850,084	6%
3270 · Unsecured Tax Revenue	294,633	277,956	16,677	6%
3280 · Homeowners Tax Revenue	150,044	141,551	8,493	6%
3320 · Supplemental Tax Revenue	143,100	135,000	8,100	6%
3330 · Sacramento County Revenue	18,000	-	18,000	100%
3335 · Latrobe Revenue				
3335.2 · Latrobe Special Tax	38,000	-	38,000	100%
3335.3 · Latrobe Base Transfer	256,651	256,651	-	0%
3340 · Property Tax Administration Fee	(320,073)	(301,956)	(18,117)	6%
Total 3240 · Tax Revenue	15,598,504	14,677,267	921,237	6%
3506 · Misc. Revenue, Fire Prev. Fees	30,000	-	30,000	100%
3510 · Misc. Operating Revenue				
3511 · Contributions	-	25,000	(25,000)	-100%
3512 · JPA Revenue	918,537	804,000	114,537	14%
3513 · Rental Income (Cell site)	38,000	24,000	14,000	58%
3515 · OES/Mutual Aid Reimbursement	412,000	400,000	12,000	3%
3520 · Interest Earned	45,000	40,000	5,000	13%
3510 · Misc. Operating Revenue - Other	5,000	86,000	(81,000)	-94%
Total 3510 · Misc. Operating Revenue	1,418,537	1,379,000	39,537	3%
Total Operating Revenue	\$ 17,047,041	\$ 16,056,267	\$ (990,774)	-6%
3550 · Development Fees (Restricted)				
3560 · Development Fee Revenue (Restricted)	1,400,000	1,075,000	325,000	30%
Total 3550 · Development Fee Revenue (Restricted)	1,400,000	1,075,000	325,000	30%
3570 · Proceeds from Sale of Assets	35,000	-	35,000	100%
Total Revenue	\$ 18,482,041	\$ 17,131,267	\$ 1,350,774	8%
Operating Expense				
6000 · Salaries & Wages				
6001 · Salaries & Wages, Fire	5,879,656	5,727,313	(152,343)	-3%
6011 · Education/Longevity Pay	489,650	404,100	(85,550)	-21%
6016 · Salaries & Wages, Admin/Prev	609,286	600,851	(8,435)	-1%
6017 · Volunteer Pay	100,000	115,000	15,000	13%
6018 · Director Pay	18,000	16,000	(2,000)	-13%
6019 · Overtime				
6019.1 · Overtime, Operational	1,673,698	1,450,000	(223,698)	-15%
6019.2 · Overtime, Outside Aid	412,000	400,000	(12,000)	-3%

El Dorado Hills Fire Department
Preliminary Budget Draft
Fiscal Year 2016/17



	Full Year Budget FY16/17	Full Year Budget FY15/16	Variance	Variance %
6019.3 · Overtime, JPA	103,397	100,000	(3,397)	-3%
Total 6019 · Overtime	2,189,095	1,950,000	(239,095)	-12%
6020 · P.E.R.S. Retirement	2,298,045	2,270,041	(28,004)	-1%
6030 · Workers Compensation	798,529	759,282	(39,247)	-5%
6031 · Life Insurance	6,224	6,895	671	10%
6032 · P.E.R.S. Health Benefits	1,481,872	1,343,892	(137,980)	-10%
6033 · Disability Insurance	16,170	14,040	(2,130)	-15%
6034 · Health Cost of Retirees	1,000,600	746,000	(254,600)	-34%
6040 · Dental/Vision Expense	174,840	169,200	(5,640)	-3%
6050 · Unemployment Insurance	14,490	18,248	3,758	21%
6060 · Vacation & Sick Expense Reserve	100,000	100,000	-	0%
6070 · Medicare	138,491	130,893	(7,598)	-6%
Total 6000 · Salaries & Wages	15,314,948	14,371,755	(943,193)	-7%
Salaries & Wages as a % of Operating Revenue	90%	90%		
6100 · Clothing & Personal Supplies				
6001 · Uniform Allowance	80,600	30,000	(50,600)	-169%
6002 · Other Clothing & Personal Supplies	54,845	47,900	(6,945)	-14%
Total 6100 · Clothing & Personal Supplies	135,445	77,900	(57,545)	-74%
6110 · Network/Communications				
6111 · Telecommunications	59,495	69,740	10,245	15%
6112 · Dispatch Services	108,700	108,700	-	0%
6113 · Network/Connectivity	34,850	-	(34,850)	100%
Total 6110 · Communications	168,195	178,440	10,245	6%
6120 · Housekeeping	30,214	23,300	(6,914)	-30%
6130 · Insurance				
6131 · General Insurance	55,659	62,000	6,341	10%
Total 6130 · Insurance	55,659	62,000	6,341	10%
6140 · Maintenance of Equipment				
6141 · Tires	25,000	25,000	-	0%
6142 · Parts & Supplies	21,000	10,000	(11,000)	-110%
6143 · Outside Work	116,053	110,500	(5,553)	-5%
6144 · Equipment Maintenance	90,420	142,950	52,530	37%
6145 · Radio Maintenance	20,430	5,700	(14,730)	-258%
Total 6140 · Maintenance of Equipment	272,903	294,150	21,248	7%
6150 · Maintenance, Structures & Ground	112,566	99,310	(13,256)	-13%

El Dorado Hills Fire Department
Preliminary Budget Draft
Fiscal Year 2016/17



	Full Year Budget FY16/17	Full Year Budget FY15/16	Variance	Variance %
6160 · Medical Supplies				
6161 · Medical Supplies	5,500	3,900	(1,600)	-41%
Total 6160 · Medical Supplies	5,500	3,900	(1,600)	-41%
6170 · Dues and Subscriptions	11,295	9,110	(2,185)	-24%
6180 · Miscellaneous				
6181 · Miscellaneous	4,000	4,000	-	0%
6182 · Honor Guard	1,000	4,000	3,000	75%
6183 · Explorer Program	2,500	1,500	(1,000)	-67%
6184 · Pipes and Drums	-	3,000	3,000	100%
Total 6180 · Miscellaneous	7,500	12,500	5,000	40%
6190 · Office Supplies	24,099	20,850	(3,249)	-16%
6200 · Professional Services				
6201 · Audit	10,500	10,500	-	0%
6202 · Legal/Human Resources	128,210	120,000	(8,210)	-7%
6203 · Notices	3,000	3,500	500	14%
6204 · Other Professional Services	143,149	374,650	231,501	62%
6205 · Elections/Tax Administration	20,000	1,000	(19,000)	-1900%
6206 · Public Relations	4,900	-	(4,900)	100%
Total 6200 · Professional Services	309,759	509,650	199,891	39%
6210 · Information Technology				
6211 · Software Licenses/Subscriptions	62,504	-	(62,504)	100%
6212 · IT Support/Implementation	107,374	-	(107,374)	100%
Total 6210 · Information Technology	169,878	-	(169,878)	100%
6220 · Rents and Leases - Bldgs/Imprv	80,784	25,928	(54,856)	-212%
6230 · Small Tools and Supplies	49,850	57,300	7,450	13%
6240 · Special Expenses				
6241 · Training	118,327	90,500	(27,827)	-31%
6242 · Fire Prevention	18,310	13,250	(5,060)	-38%
6243 · Licenses	-	1,000	1,000	100%
6244 · Directors' Training & Travel	-	3,000	3,000	100%
Total 6240 · Special Expenses	136,637	107,750	(28,887)	-27%
6250 · Transportation and Travel				
6251 · Fuel and Oil	70,000	80,000	10,000	13%
6252 · Travel	19,000	20,000	1,000	5%
6253 · Meals & Refreshments	21,000	20,000	(1,000)	-5%
Total 6250 · Transportation and Travel	110,000	120,000	10,000	8%
6260 · Utilities				
6261 · Electricity	10,200	65,000	54,800	84%

El Dorado Hills Fire Department
Preliminary Budget Draft
Fiscal Year 2016/17



	Full Year Budget FY16/17	Full Year Budget FY15/16	Variance	Variance %
6262 · Natural Gas/Propane	17,000	25,000	8,000	32%
6263 · Water/Sewer	14,000	14,000	-	0%
Total 6260 · Utilities	41,200	104,000	62,800	60%
Total Operating Expense	\$ 17,036,432	\$ 16,077,843	\$ (958,589)	-6%
Operating Revenue - Operating Expense	\$ 10,609	\$ (21,576)	\$ (32,185)	149%
6560 · Pension/OPEB UAL Lump Sum Pmt	-	1,200,000	1,200,000	100%
6720 · Fixed Assets	992,625	3,410,300	2,417,675	71%
Total Expense	\$ 18,029,057	\$ 20,688,143	\$ 2,659,086	13%
Total Revenue - Total Expense	\$ 452,984	\$ (3,556,876)	\$ (4,009,860)	113%
Reserve Fund Transfers				
Transfer to/ (from) General Reserve Fund	45,609	(2,419,576)		
Transfer to/ (from) Capital Replacement Fund	(955,125)	(864,300)		
Transfer to/ (from) Development Fee Fund (Restricted)	1,362,500	(273,000)		
Total Increase/(Decrease) in Reserve Balances	452,984	(3,556,876)		
Net of Revenues, Expenses, and Reserve Transfers	\$ -	\$ -		

El Dorado Hills Fire Department
Budget/Actual Historical Trend Analysis



	Full Year Actual FY11/12	Full Year Actual FY12/13	Full Year Actual FY13/14	Full Year Actual FY14/15	Full Year Forecast FY15/16	Full Year Budget FY16/17	Variance 15/16 Forecast vs. 16/17 Budget	Variance %
Revenue								
3240 · Tax Revenue								
3260 · Secured Tax Revenue	11,783,661	11,830,868	12,028,827	13,218,543	14,168,065	15,018,149	850,084	6%
3270 · Unsecured Tax Revenue	242,171	252,527	284,881	294,263	280,109	294,633	14,524	5%
3280 · Homeowners Tax Revenue	135,398	134,560	134,583	141,900	141,551	150,044	8,493	6%
3320 · Supplemental Tax Revenue	9,334	14,658	186,426	223,245	151,354	143,100	(8,254)	-6%
3330 · Sacramento County Revenue	9,365	7,886	8,107	7,990	25,068	18,000	(7,068)	100%
3335 · Latrobe Revenue					-	-	-	
3335.2 · Latrobe Special Tax	-	-	-	20,700	35,288	38,000	2,712	100%
3335.3 · Latrobe Base Transfer	-	-	-	256,651	256,651	256,651	-	-100%
3340 · Property Tax Administration Fee	(318,851)	(308,533)	(235,247)	(194,228)	(316,739)	(320,073)	(3,334)	1%
Total 3240 · Tax Revenue	11,861,078	11,931,966	12,407,577	13,969,063	14,741,347	15,598,504	857,157	5%
3506 · Misc. Revenue, Fire Prev. Fees	33,579	34,713	18,812	49,011	72,431	30,000	(42,431)	100%
3510 · Misc. Operating Revenue								
3511 · Contributions	-	-	-	(159)	8,100	-	(8,100)	-100%
3512 · JPA Revenue	1,063,290	956,920	750,460	755,805	1,019,977	918,537	(101,440)	-11%
3513 · Rental Income (Cell site)	19,472	21,960	24,666	23,592	13,828	38,000	24,172	64%
3515 · OES/Mutual Aid Reimbursement	38,639	205,141	206,840	458,024	817,441	412,000	(405,441)	-98%
3520 · Interest Earned	69,802	55,656	43,087	46,366	62,003	45,000	(17,003)	-38%
3510 · Misc. Operating Revenue - Other	115,002	75,789	87,542	95,131	18,431	5,000	(13,431)	-269%
Total 3510 · Misc. Operating Revenue	1,306,205	1,315,466	1,112,594	1,378,758	1,939,780	1,418,537	(521,243)	-37%
Total Operating Revenue	\$ 13,200,862	\$ 13,282,145	\$ 13,538,983	\$ 15,396,832	\$ 16,753,558	\$ 17,047,041	\$ (643,182)	-4%
3550 · Development Fees								
3560 · Development Fee Revenue	695,722	1,062,498	1,208,615	1,741,799	1,638,344	1,400,000	(238,344)	-17%
Total 3550 · Development Fee Revenue	695,722	1,062,498	1,208,615	1,741,799	1,638,344	1,400,000	(238,344)	-17%
3570 · Loss/Gain on Sale of Assets	-		92,390	-	27,430	35,000	7,570	100%
Total Revenue	\$ 13,896,583	\$ 14,344,643	\$ 14,839,988	\$ 17,138,631	\$ 18,419,332	\$ 18,482,041	\$ 62,709	0%

El Dorado Hills Fire Department
Budget/Actual Historical Trend Analysis



	Full Year Actual FY11/12	Full Year Actual FY12/13	Full Year Actual FY13/14	Full Year Actual FY14/15	Full Year Forecast FY15/16	Full Year Budget FY16/17	Variance 15/16 Forecast vs. 16/17 Budget	Variance %
Operating Expense								
6000 · Salaries & Wages								
6001 · Salaries & Wages, Fire	5,076,552	5,019,412	4,887,897	5,164,564	5,328,491	5,879,656	551,165	9%
6011 · Education/Longevity Pay	369,732	386,792	357,223	355,052	391,272	489,650	98,378	20%
6016 · Salaries & Wages, Admin/Prev	425,977	377,375	369,334	452,549	510,779	609,286	98,507	16%
6017 · Volunteer Pay	72,005	38,225	34,045	56,330	81,915	100,000	18,085	18%
6018 · Director Pay	13,100	10,600	15,300	16,900	17,800	18,000	200	1%
6019 · Overtime					-	-	-	
6019.1 · Overtime, Operational	1,151,307	1,229,078	1,432,144	1,477,672	1,432,944	1,673,698	240,754	14%
6019.2 · Overtime, Outside Aid	38,481	178,829	194,278	375,560	663,124	412,000	(251,124)	-61%
6019.3 · Overtime, JPA	133,569	114,224	228,411	129,313	127,453	103,397	(24,056)	-23%
Total 6019 · Overtime	1,323,357	1,522,131	1,854,833	1,982,546	2,223,521	2,189,095	(34,426)	-2%
6020 · P.E.R.S. Retirement	2,018,524	1,983,803	1,971,986	2,103,266	2,175,475	2,298,045	122,570	5%
6030 · Workers Compensation	444,662	418,985	522,033	609,709	726,478	798,529	72,051	9%
6031 · Life Insurance	5,198	5,039	4,948	5,358	5,724	6,224	501	8%
6032 · P.E.R.S. Health Benefits	934,557	979,530	1,029,405	1,159,392	1,339,435	1,481,872	142,437	10%
6033 · Disability Insurance	11,895	11,700	11,661	12,480	14,364	16,170	1,806	11%
6034 · Health Cost of Retirees	684,874	712,584	738,424	829,741	811,463	1,000,600	189,137	19%
6040 · Dental/Vision Expense	139,070	133,950	137,630	149,050	143,732	174,840	31,108	18%
6050 · Unemployment Insurance	15,709	15,021	13,761	16,960	16,188	14,490	(1,698)	-12%
6060 · Vacation & Sick Expense Reserve	104,539	133,775	(19,561)	81,912	173,924	100,000	(73,924)	-74%
6070 · Medicare	99,305	104,793	105,941	114,992	125,404	138,491	13,087	9%
Total 6000 · Salaries & Wages	11,739,057	11,853,714	12,034,861	13,110,802	14,085,964	15,314,948	1,228,984	8%
Salaries & Wages as a % of Operating Revenue	89%	89%	89%	85%	84%	90%		

El Dorado Hills Fire Department
Budget/Actual Historical Trend Analysis



	Full Year Actual FY11/12	Full Year Actual FY12/13	Full Year Actual FY13/14	Full Year Actual FY14/15	Full Year Forecast FY15/16	Full Year Budget FY16/17	Variance 15/16 Forecast vs. 16/17 Budget	Variance %
6100 · Clothing & Personal Supplies								
6001 · Uniform Allowance	-	-	-		30,000	80,600	50,600	63%
6002 · Other Clothing & Personal Supplies	73,825	56,651	57,914	90,602	46,028	54,845	8,817	16%
Total 6100 · Clothing & Personal Supplies	73,825	56,651	57,914	90,602	76,028	135,445	59,417	44%
6110 · Network/Communications						-		
6111 · Telecommunications	44,637	44,897	47,624	58,193	74,229	59,495	(14,734)	-25%
6112 · Dispatch Services	13,580	17,044	49,355	44,638	54,253	108,700	54,447	50%
6113 · Network/Connectivity	-	-	-	-	-	34,850	34,850	100%
Total 6110 · Communications	58,217	61,941	96,980	102,831	128,482	168,195	39,714	24%
6120 · Housekeeping	13,430	21,286	21,291	21,854	34,877	30,214	(4,663)	-15%
6130 · Insurance								
6131 · General Insurance	44,274	47,748	46,417	58,936	50,115	55,659	5,544	10%
Total 6130 · Insurance	44,274	47,748	46,417	58,936	50,115	55,659	5,544	10%
6140 · Maintenance of Equipment								
6141 · Tires	15,294	14,842	20,281	19,577	24,155	25,000	845	3%
6142 · Parts & Supplies	5,359	7,162	19,401	10,445	17,989	21,000	3,011	14%
6143 · Outside Work	85,145	102,267	51,766	117,144	62,397	116,053	53,656	46%
6144 · Equipment Maintenance	45,925	97,865	99,191	126,623	146,288	90,420	(55,868)	-62%
6145 · Radio Maintenance	2,305	3,353	3,671	4,477	9,709	20,430	10,721	52%
Total 6140 · Maintenance of Equipment	154,028	225,488	194,309	278,266	260,538	272,903	12,365	5%
6150 · Maintenance, Structures & Ground	54,170	36,298	46,431	75,319	107,811	112,566	4,755	4%
6160 · Medical Supplies								
6161 · Medical Supplies	393	883	51	760	10,254	5,500	(4,754)	-86%
Total 6160 · Medical Supplies	393	883	51	760	10,254	5,500	(4,754)	-86%
6170 · Dues and Subscriptions	5,257	6,157	6,735	7,447	9,103	11,295	2,192	19%

El Dorado Hills Fire Department
Budget/Actual Historical Trend Analysis



	Full Year Actual FY11/12	Full Year Actual FY12/13	Full Year Actual FY13/14	Full Year Actual FY14/15	Full Year Forecast FY15/16	Full Year Budget FY16/17	Variance 15/16 Forecast vs. 16/17 Budget	Variance %
6180 · Miscellaneous								
6181 · Miscellaneous	5,207	5,699	2,124	6,758	2,743	4,000	1,257	31%
6182 · Honor Guard	15,090	2,806	2,490	437	-	1,000	1,000	100%
6183 · Explorer Program	608	1,000	505	913	1,502	2,500	998	40%
6184 · Pipes and Drums	-	2,903	-	-	-	-	-	0%
Total 6180 · Miscellaneous	20,905	12,408	5,119	8,108	4,246	7,500	3,254	43%
6190 · Office Supplies	21,935	16,417	16,664	18,812	24,492	24,099	(393)	-2%
6200 · Professional Services					-			
6201 · Audit	9,500	9,750	9,500	12,750	10,000	10,500	500	5%
6202 · Legal/Human Resources	132,505	116,464	128,296	130,770	95,156	128,210	33,054	26%
6203 · Notices	2,053	497	1,931	3,131	3,025	3,000	(25)	-1%
6204 · Other Professional Services	172,262	172,676	169,912	286,076	374,999	143,149	(231,850)	-162%
6205 · Elections/Tax Administration	-	13,851	-	19,788	-	20,000	20,000	100%
6206 · Public Relations	-	-	-	-	-	4,900	4,900	100%
Total 6200 · Professional Services	316,321	313,238	309,639	452,515	483,180	309,759	(173,421)	-56%
6210 · Information Technology								
6211 · Software Licenses/Subscriptions	-	-	-	-	-	62,504	62,504	100%
6212 · IT Support/Implementation	-	-	-	-	-	107,374	107,374	100%
Total 6210 · Information Technology	-	-	-	-	-	169,878	169,878	100%
6220 · Rents and Leases - Bldgs/Imprv	-	552	105,336	106,657	22,206	80,784	58,578	73%
6230 · Small Tools and Supplies	49,134	43,624	44,000	34,234	56,702	49,850	(6,852)	-14%
6240 · Special Expenses					-			
6241 · Training	42,311	35,860	48,507	73,837	63,418	118,327	54,909	46%
6242 · Fire Prevention	14,472	17,149	7,890	10,828	18,388	18,310	(78)	0%
6243 · Licenses	78	285	33	87	-	-	-	0%
6244 · Directors' Training & Travel	-	-	-	-	-	-	-	0%
Total 6240 · Special Expenses	56,861	53,294	56,430	84,751	81,806	136,637	54,831	40%

El Dorado Hills Fire Department
Budget/Actual Historical Trend Analysis



	Full Year Actual FY11/12	Full Year Actual FY12/13	Full Year Actual FY13/14	Full Year Actual FY14/15	Full Year Forecast FY15/16	Full Year Budget FY16/17	Variance 15/16 Forecast vs. 16/17 Budget	Variance %
6250 · Transportation and Travel								
6251 · Fuel and Oil	61,634	52,201	67,633	58,362	47,899	70,000	22,101	32%
6252 · Travel	10,931	7,873	20,936	11,719	16,743	19,000	2,257	12%
6253 · Meals & Refreshments	13,016	12,467	20,641	20,464	19,119	21,000	1,881	9%
Total 6250 · Transportation and Travel	85,581	72,541	109,210	90,545	83,761	110,000	26,239	24%
6260 · Utilities								
6261 · Electricity	50,521	51,809	50,848	62,718	69,846	10,200	(59,646)	-585%
6262 · Natural Gas/Propane	15,887	14,652	12,704	10,963	18,995	17,000	(1,995)	-12%
6263 · Water/Sewer	11,394	12,951	11,910	10,526	13,566	14,000	434	3%
Total 6260 · Utilities	77,802	79,411	75,461	84,208	102,407	41,200	(61,207)	-149%
Total Operating Expense	\$ 12,771,190	\$ 12,901,652	\$ 13,226,848	\$ 14,626,645	\$ 15,621,971	\$ 17,036,432	\$ 1,414,461	8%
Operating Revenue - Operating Expense	\$ 429,671	\$ 380,493	\$ 312,135	\$ 770,188	\$ 1,131,587	\$ 10,609	\$ (1,120,978)	
6560 · Pension/OPEB UAL Lump Sum Pmt	1,094,218	659,573	-	-	1,200,000	-	(1,200,000)	-100%
6720 · Fixed Assets	144,617	1,254,113	691,417	4,194,193	2,013,698	992,625	(1,021,073)	-103%
Total Expense	\$ 14,010,025	\$ 14,815,338	\$ 13,918,265	\$ 18,820,838	\$ 18,835,669	\$ 18,029,057	\$ (806,612)	-4%
Total Revenue - Total Expense	\$ (113,442)	\$ (470,695)	\$ 921,723	\$ (1,682,207)	\$ (416,337)	\$ 452,984	\$ 869,321	



Robert W. Johnson
an accountancy corporation

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpagroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

May 9, 2016

Board of Directors
El Dorado Hills Fire Department
1050 Wilson Blvd.
El Dorado Hills, CA 95762

We are pleased to confirm our understanding of the services we are to provide for El Dorado Hills Fire Department for the year ended June 30, 2016.

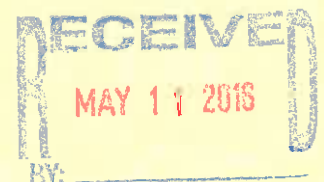
We will audit the statement of net position and governmental fund balance sheet of El Dorado Hills Fire Department as of June 30, 2016, and the related statements of activities and governmental fund revenues, expenditures and changes in fund balances and revenues and expenditures compared to budget for the year then ended. Also, any supplemental information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements.

Maximum fee for year ended June 30, 2016 \$10,250.

Audit Objective

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts and will include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion is other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete

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the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained herein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of your financial statements and related notes and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, results of operations and cash flows in conformity with U.S. generally accepted accounting principles. Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary

information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of the audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.



We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

A handwritten signature in black ink that reads "Robert W. Johnson".

Robert W. Johnson, CPA

RWJ:jn

APPROVAL:

Signature: _____

Title: _____

Date: _____

P.O. Box 507

Folsom, CA 95763-0507

April 24, 2016

Chief Dave Roberts

El Dorado Hills Fire Department

1050 Wilson Blvd.

El Dorado Hills, CA 95762

Dear Chief Roberts:

I am sending you this letter to recognize and commend four members of your department for, in my opinion, going above and beyond the call of duty. Those firefighters are: Captain Dan Nelson, Captain Ben Cowles, Engineer Jason Smith, and Firefighter Jeff Cummins.

On Thursday, 4-21-16, a few of my smoke detectors went off, one of which kept repeating "fire – fire – fire." At the time I was home with my 12 year old son, while other family members were gone.

After it was determined that there was no smoke/fire, I called your department to find out if a crew could stop by, time permitting, to check out our smoke alarm to try & determine if it was a mechanical malfunction.

A crew did respond, and I quickly figured out what causes these alarms to go off. This one was on me, the procrastinator! We had been living in the house less than 2 years, and I never changed the batteries in the alarms.

Your crew said they would change the batteries, but would have to come back the next day because the batteries were at the station. However if the alarm(s) did go off again, I should call and they would come back that evening. I told them that was not going to happen because I was not going to interrupt their meal or sleep. One did go off that night but I never called.

The next day, 4-22-16, the crew came back & changed all the batteries. What GREAT service! I couldn't change the batteries because I just had a total hip replacement on 4-8-16, and had to get around with the aid of a walker. Had I tried to climb a ladder in that condition I would have met your crew again, but it most likely would have been for a fall from a ladder.



Page Two

It is because of my procrastination that your crew had to come to my house twice. Not only did I take up their valuable time, but they also installed all those batteries. I would like to replace twice the amount of batteries that they installed. When I am driving again, I can drop them off at the station at 1050 Wilson Blvd., or at the Bass Lake Road station. Your choice.

I retired as a Lieutenant from the Sacramento County Sheriff's Department, and currently work there part time as an on-call deputy. I am aware of personnel file reviews when it comes time for promotions, etc., and, if you don't mind, I would like to request that a copy of this letter be placed in all of their personnel files. Each of these men acted in a very professional manner, and their actions reflected highly upon the El Dorado Hills Fire Department.

I thank you, and I thank them for not having to come back to my house and pick me up off the floor at the bottom of a ladder had I tried to change the batteries myself.

Sincerely,

A handwritten signature in cursive script that reads "Bill Miller". The signature is written in dark ink and is positioned above the printed name.

Lt. Bill Miller (retired)

Sacramento County Sheriff's Department