

EL DORADO HILLS FIRE DEPARTMENT



**2020/21
FINAL BUDGET**

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INTRODUCTION

Presented herein is the recommended El Dorado Hills County Water District Final Budget for fiscal year 2020/2021. As per statutory requirement, the Final Budget must be adopted by September 30, 2020.

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: General Reserve Fund, Capital Replacement Fund and 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 2020/21 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 2020/21.

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 \$900,000 from the General Fund to the Capital Replacement fund in 2020/21. The amount of this transfer is determined based on the most current replacement schedule of the District's major capital assets. There is also a budgeted transfer from the General Fund to the Capital Replacement fund for an additional \$250,000, representing the portion of the budgeted Training Facility expenditures not funded with development fees (25%). Finally, there is an additional transfer of \$196,729 to allocate Grant revenue toward qualifying budgeted capital purchases.

Development Fee Fund

The Development Fee Fund is used to account for all restricted Development Impact Fee Revenue and qualifying expenditures. Fund expenditures are restricted to capital investments resulting directly from growth in the District. Qualifying capital investments are determined and approved in advance as a part of the District's 5-year Capital Plan, which is updated and reviewed by the El Dorado County Board of Supervisors on a periodic basis.

Reserve Fund Balances

The District continues to closely monitor and control expenditures in an effort to preserve its reserve balances. The final budget reflects an overall increase in total reserve balances for fiscal year 2020/21. The General Reserve Fund is budgeted to increase by \$138,327 due to an anticipated transfer from the Development Fee Fund for 2019/20 qualifying expenditures. There are budgeted discretionary lump sum payments toward the District's Pension and OPEB Section 115 trust accounts totaling \$1,011,870.

There is a budgeted increase of \$393,174 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 \$214,423 resulting from higher projected development fee revenue than qualifying expenditures.

The District's General Fund is owed approximately \$138,327 from its Development Fee Fund as of June 30, 2020 for qualifying expenditures made in 2019/20. Reimbursement to the General Fund is anticipated in fiscal year 2020/21. The District continues to experience increased revenue from Development Fees due to growth.

Revenues

Secured, Unsecured, and Homeowners Exemption Property Tax Revenue projections are based on the increase in District assessed value from 2019/20 to 2020/21 as reported by El Dorado County. Supplemental Tax Revenue is estimated based on current and historical revenue trends in this category. The Latrobe Base Transfer Revenue is budgeted to be collected in full for 2020/21. Overall, net Tax Revenue is expected to increase by approximately 3.7% from fiscal year 2019/20 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 \$432,000. 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 \$300,000 for 2020/21 and is based on actual interest earned in 2019/20 and current interest rates.

RECOMMENDATION

Staff recommends that the Board of Directors review, discuss, and approve the 2020-2021 Final Budget.



BUDGET SUMMARY ALL FUNDS

El Dorado Hills Fire Department
Final Budget Summary - All Funds
Fiscal Year 2020/21



	General Fund	Capital Replacement Fund	Development Fee Fund	Total All Funds
Revenue				
Property Tax Revenue	20,088,575			20,088,575
Fire Prevention Fee Revenue	200,000			200,000
Other Miscellaneous Operating Revenue	2,273,840			2,273,840
Development Fee Revenue			1,400,000	1,400,000
Proceeds from Sale of Assets	-			-
Total Revenue	\$ 22,562,414	\$ -	\$ 1,400,000	\$ 23,962,414
Expenditures				
Wages & Benefits	17,729,678	-	-	17,729,678
Other Operating Expenditures	2,474,138	-	-	2,474,138
Pension/OPEB UAL Lump Sum Pmt	1,011,870	-	-	1,011,870
Fixed Assets	-	953,555	1,047,250	2,000,805
Total Expenditures	\$ 21,215,686	\$ 953,555	\$ 1,047,250	\$ 23,216,491
Revenue Less Expenditures	\$ 1,346,728	\$ (953,555)	\$ 352,750	\$ 745,923
Reserve Fund Transfer Summary:				
Beginning Balance, 6/30/2020 (FORECAST)	\$ 15,854,453	\$ 4,344,697	\$ 10,682,189	\$ 30,881,339
Transfer to/(from) General Reserve Fund (Unassigned)	1,346,728	1,346,729	(138,327)	2,555,130
Transfer to/(from) Capital Replacement Fund (Committed)	(1,346,729)	(953,555)	-	(2,300,284)
Transfer to/(from) Development Fee Fund (Restricted)	138,327	-	352,750	491,077
Total Increase/(Decrease) in Reserve Balances	138,327	393,174	214,423	745,923
Ending Balance, 6/30/2021 (PROJECTED)	\$ 15,992,779	\$ 4,737,871	\$ 10,896,612	\$ 31,627,262

El Dorado Hills Fire Department
Capital Assets 2020/21
Final Budget



		BUDGET		
PROGRAM NAME	ASSET DESCRIPTION	Capital Replacement Fund	Development Fee Fund	Total
Communications	CAD to CAD upgrade; MDC Tablet (1)	12,000	125,000	137,000
Training	Tactel Grip Hoist	6,400	-	6,400
Equipment	Chest Compression Devices (7) (Grant Funded)	128,520	-	128,520
Equipment	Laryngoscope (Grant Funded)	18,885	-	18,885
Equipment	Room Decontamination System (Grant Funded)	17,000	-	17,000
Capital Facilities Improvements	Riding Mower	4,000	-	4,000
Information Technology	Zoom Classroom Equipment/Installation (3) (Grant Funded)	39,000		39,000
Apparatus	Type I Engine Replacement (8572)	477,750	172,250	650,000
Training Center	Training Center Construction	250,000	750,000	1,000,000
TOTAL		\$ 953,555	\$ 1,047,250	\$ 2,000,805



**BUDGET DETAIL
GENERAL FUND**

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2020/21



	Full Year Budget FY20/21	Full Year Budget FY19/20	Variance	Variance %
Revenue				
3240 · Tax Revenue				
3260 · Secured Tax Revenue	19,490,891	18,522,265	968,626	5%
3270 · Unsecured Tax Revenue	353,986	335,334	18,652	6%
3280 · Homeowners Tax Revenue	157,520	154,410	3,110	2%
3320 · Supplemental Tax Revenue	370,000	160,000	210,000	131%
3330 · Sacramento County Revenue	31,170	17,859	13,311	75%
3335 · Latrobe Revenue				
3335.2 · Latrobe Special Tax	36,900	36,840	60	0%
3335.3 · Latrobe Base Transfer	82,000	79,000	3,000	4%
3340 · Property Tax Administration Fee	(433,893)	(398,750)	(35,143)	9%
Total 3240 · Tax Revenue	20,088,575	18,906,958	1,181,617	6%
3506 · Misc. Revenue, Fire Prev. Fees	200,000	120,000	80,000	67%
3510 · Misc. Operating Revenue				
3512 · JPA Revenue	1,150,000	1,150,000	-	0%
3513 · Rental Income (Cell site)	54,180	28,980	25,200	87%
3514.1 · Operating Grants Revenue	175,896	-	175,896	0%
3514.2 · Capital Grants Revenue	66,764	-	66,764	0%
3515 · OES/Mutual Aid Reimbursement	432,000	216,000	216,000	100%
3520 · Interest Earned	300,000	380,000	(80,000)	-21%
3510 · Misc. Operating Revenue - Other	95,000	20,000	75,000	375%
Total 3510 · Misc. Operating Revenue	2,273,840	1,794,980	478,860	27%
3570 · Proceeds from Sale of Assets	-	-	-	0%
Total Revenue	\$ 22,562,414	\$ 20,821,938	\$ 1,740,476	8.4%
Operating Expenditures				
6000 · Wages & Benefits				
6001 · Salaries & Wages, Fire	6,943,601	6,675,922	267,678	4%
6011 · Education/Longevity Pay	506,548	598,048	(91,500)	-15%
6016 · Salaries & Wages, Admin/Prev	927,463	916,847	10,616	1%
6017 · Intern/Volunteer Stipends	3,000	21,060	(18,060)	-86%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2020/21



	Full Year Budget FY20/21	Full Year Budget FY19/20	Variance	Variance %
6018 · Director Pay	16,000	14,000	2,000	14%
6019 · Overtime				
6019.1 · Overtime, Operational	1,843,249	1,445,613	397,636	28%
6019.2 · Overtime, Outside Aid	360,000	180,000	180,000	100%
6019.3 · Overtime, JPA	150,000	200,000	(50,000)	-25%
Total 6019 · Overtime	2,353,249	1,825,613	527,636	29%
6020 · P.E.R.S. Retirement	3,074,979	2,843,912	231,067	8%
6030 · Workers Compensation	621,404	611,933	9,471	2%
6031 · Life Insurance	6,671	6,895	(223)	-3%
6032 · P.E.R.S. Health Benefits	1,798,141	1,843,059	(44,918)	-2%
6033 · Disability Insurance	21,122	21,948	(826)	-4%
6034 · Health Cost of Retirees	1,063,825	1,041,804	22,021	2%
6040 · Dental/Vision Expense	222,360	226,620	(4,260)	-2%
6050 · Unemployment Insurance	15,120	15,120	-	0%
6070 · Medicare	156,195	146,004	10,191	7%
Total 6000 · Wages & Benefits	17,729,678	16,808,784	920,894	5%
Salaries & Wages as a % of Revenue	79%	81%		
6100 · Clothing & Personal Supplies				
6001 · Uniform Allowance	52,200	56,800	(4,600)	-8%
6002 · Other Clothing & Personal Supplies	120,225	285,920	(165,695)	-58%
Total 6100 · Clothing & Personal Supplies	172,425	342,720	(170,295)	-50%
6110 · Network/Communications				
6111 · Telecommunications	37,750	43,780	(6,030)	-14%
6112 · Dispatch Services	60,000	60,000	-	0%
6113 · Network/Connectivity	58,262	59,367	(1,105)	-2%
Total 6110 · Network/Communications	156,011	163,147	(7,136)	-4%
6120 · Housekeeping	54,311	39,011	15,301	39%
6130 · Insurance				
6131 · General Insurance	66,000	60,000	6,000	10%
Total 6130 · Insurance	66,000	60,000	(6,000)	-10%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2020/21



	Full Year Budget FY20/21	Full Year Budget FY19/20	Variance	Variance %
6140 · Maintenance of Equipment				
6141 · Tires	25,000	28,000	(3,000)	-11%
6142 · Parts & Supplies	35,000	35,000	-	0%
6143 · Outside Work	160,000	150,000	10,000	7%
6144 · Equipment Maintenance	42,960	48,600	(5,640)	-12%
6145 · Radio Maintenance	16,680	27,780	(11,100)	-40%
Total 6140 · Maintenance of Equipment	279,640	289,380	(9,740)	-3%
6150 · Maintenance, Structures & Ground	171,867	268,594	(96,727)	-36%
6160 · Medical Supplies				
6161 · Medical Supplies	80,931	5,500	75,431	1371%
Total 6160 · Medical Supplies	80,931	5,500	75,431	1371%
6170 · Dues and Subscriptions	14,044	16,655	(2,611)	-16%
6180 · Miscellaneous				
6181 · Miscellaneous	12,000	12,000	-	0%
6182 · Honor Guard	2,600	5,375	(2,775)	-52%
6183 · Explorer Program	4,087	3,500	587	17%
6184 · Pipes and Drums	3,000	4,500	(1,500)	-33%
Total 6180 · Miscellaneous	21,687	25,375	(3,688)	-15%
6190 · Office Supplies	29,443	23,472	5,971	25%
6200 · Professional Services				
6201 · Audit	15,900	15,900	-	0%
6202 · Legal/Human Resources	242,118	261,770	(19,652)	-8%
6203 · Notices	2,500	2,500	-	0%
6204 · Other Professional Services	111,144	217,575	(106,432)	-49%
6205 · Elections/Tax Administration	25,000	-	25,000	100%
6206 · Public Relations	6,400	3,253	3,147	97%
Total 6200 · Professional Services	403,062	500,998	(97,937)	-20%
6210 · Information Technology				
6211 · Software Licenses/Subscriptions	178,640	116,912	61,728	53%
6212 · IT Support/Implementation	205,076	113,000	92,076	81%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2020/21



	Full Year Budget FY20/21	Full Year Budget FY19/20	Variance	Variance %
6213 · IT Equipment	25,398	79,550	(54,152)	-68%
Total 6210 · Information Technology	409,114	309,462	99,652	32%
6220 · Rents and Leases				
6221 · Facilities/Equipment Lease	55,299	35,333	19,966	57%
6222 · Solar Lease	69,108	68,124	984	1%
Total 6220 · Rents and Leases	124,407	103,457	20,950	20%
6231 · Hose	29,385	29,380	5	0%
6232 · Small Tools & Equipment - Apparatus	9,500	6,300	3,200	51%
6233 · Small Tools & Equipment - Station	36,390	73,006	(36,616)	-50%
6230 · Small Tools and Supplies	75,275	108,686	(33,411)	-31%
6240 · Special Expenses				
6241 · Training	143,821	145,107	(1,286)	-1%
6242 · Fire Prevention	81,300	80,550	750	1%
Total 6240 · Special Expenses	225,121	225,657	(536)	0%
6250 · Transportation and Travel				
6251 · Fuel and Oil	80,000	68,171	11,829	17%
6252 · Travel	35,000	18,000	17,000	94%
6253 · Meals & Refreshments	19,000	18,555	445	2%
Total 6250 · Transportation and Travel	134,000	104,726	29,274	28%
6260 · Utilities				
6261 · Electricity	18,400	16,872	1,528	9%
6262 · Natural Gas/Propane	22,200	20,000	2,200	11%
6263 · Water/Sewer	16,200	20,000	(3,800)	-19%
Total 6260 · Utilities	56,800	56,872	(72)	0%
Total Operating Expenditures	\$ 20,203,816	\$ 19,452,497	\$ 751,318	3.9%
Total Operating Expenditures excluding W&B	\$ 2,474,138	\$ 2,643,713	\$ (169,575)	-6.4%
Revenue - Operating Expenditures	\$ 2,358,598	\$ 1,369,441	\$ 989,158	72%
6560 · Pension UAL Additional Lump Sum Pmt	1,000,000	1,500,000	(500,000)	-33%
6570 · OPEB UAL Additional Lump Sum Pmt	11,870	-	11,870	100%
Total Expenditures	\$ 21,215,686	\$ 20,952,497	\$ 263,188	1.3%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2020/21



	Full Year Budget FY20/21	Full Year Budget FY19/20	Variance	Variance %
Total Revenue - Total Expenditures	\$ 1,346,728	\$ (130,559)	\$ 1,477,288	-1132%
Transfer to Capital Replacement Fund	\$ 1,346,729	\$ 800,000	\$ 546,729	68%
Net Increase/Decrease in Unassigned Fund Balance	\$ (0)	\$ (930,559)	\$ 930,559	-100%



El Dorado Hills Fire Department

2020/21 Final Budget

Summary of Significant Assumptions and Changes from Prior Year

PROPERTY TAX REVENUE

- **Secured, Unsecured, and Sacramento County Tax Revenue** are budgeted based on a 5.5% growth rate assumption from prior year. This assumption is based on the actual increase in assessed value of the District from 2019/20, as provided by El Dorado County.
- **Homeowners Tax and Supplemental Tax Revenue** are budgeted based on recent historical trends in these categories.

OTHER REVENUE

- **JPA Revenue** is currently budgeted assuming fixed rate contract.
- **Rental Income** includes revenue earned from cell tower sites set up at both Stations 84 and 85.
- **Grants Revenue** is based on actual grants that have been awarded to the District in 2020/21.
- **OES/Mutual Aid Revenue** is based on a more aggressive strike team season than prior year. This revenue is mostly offset by Overtime and other expenses.
- **Interest Earned** is based on current trends in interest rates and earnings.
- **Miscellaneous Operating Revenue** includes the addition of the \$75,000 administrative fee earned per the Rescue Shared Services agreement.

WAGES & BENEFITS

- **Safety (Fire) Salaries & Wages** reflect a decrease in headcount of 2 “floater” Firefighter positions, bringing the total “floaters” budgeted to 1. This decrease is offset by an increase in pay rates due to step increases and a negotiated COLA.
- **Salaries & Wages** for all personnel reflect a 3% salary increase at the beginning of fiscal year 2020/21, consistent with the negotiated MOU and unrepresented wages and benefits resolutions.
- **Administrative Salaries & Wages** reflect four (4) months of vacancy for the Fire Marshal/Division Chief position.
- **Education/Longevity Pay** reflects a decrease due to changes in the Management Incentive policy and the retirement of high-incentive employees.
- **Overtime** increased from prior year due a reduction in the number of “floater” firefighters, an estimated increase in OES strike team OT, and COVID-19 leave.
- **PERS Retirement** costs increased from prior year due an increase in both the 2020/21 normal cost rates and the required Unfunded Liability lump sum payments.
- **Workers’ Comp** costs increased from prior year due to an estimated increase in the renewal rate for 2021 and an increase in covered payroll.
- **Health Costs** for active employees decreased due to the negotiated cap in District contribution per the MOU and unrepresented wages and benefits resolutions. This decrease is only partially offset by an increase in 2021 health plan rates. Health Costs for retirees increased due to the addition of one (1) retiree.

SERVICE & SUPPLIES

- **Clothing & Personal Supplies** costs decreased due to the replacement of structure turnouts as well as the planned purchase of active shooter gear in FY19/20.
- **Housekeeping** costs increased due to the budgeted purchase of COVID-19 cleaning supplies. The District plans to use funding from the CARES Act grant for these added purchases.
- **Maintenance, Structures & Ground** decreased due to the one-time purchase of furnishings for the Employee Development Center and structural repairs to Station 91 in FY19/20.
- **Medical Supplies** increased due to a change in methodology on what supplies are funded by the JPA as well as the addition of budgeted COVID-19 medical supplies. The District plans to use funding from the CARES Act grant to help offset COVID-19 purchases.
- **Legal/Human Resources** decreased due to a budgeted decrease in legal fees based on prior year trends.
- **Other Professional Services** decreased due to the completion of a one-time radio engineering study in FY19/20.
- **Elections** costs reflect estimated fees for the upcoming 2020 District Board of Directors election.
- **Software Subscriptions** increased from prior year budget due to the planned implementation of a new Incident Reporting/Fire Prevention software product.
- **IT Support/Implementation** increased due to added server maintenance for the EDC, a budgeted website upgrade, and a server OS upgrade.
- **IT Equipment** decreased due to a one-time firewall upgrade as well as the purchase of equipment for the Employee Development Center in FY19/20.
- **Facilities/Equipment Lease** costs increased from prior year due to a full year of the Employee Development Center lease.
- **Small Tools and Supplies** decreased due to one-time purchases of Trench Rescue equipment and Thermal Imaging cameras in FY19/20.

PENSION/OPEB UAL ADDITIONAL LUMP SUM PAYMENTS

- There is a budgeted discretionary lump sum payment of \$1,000,000 toward the District's pension unfunded liability. This transfer may be made to either the District's PARS Pension Section 115 trust account or directly to CalPERS.
- There is a budgeted discretionary lump sum payment of \$11,870 to the District's OPEB Section 115 trust account.

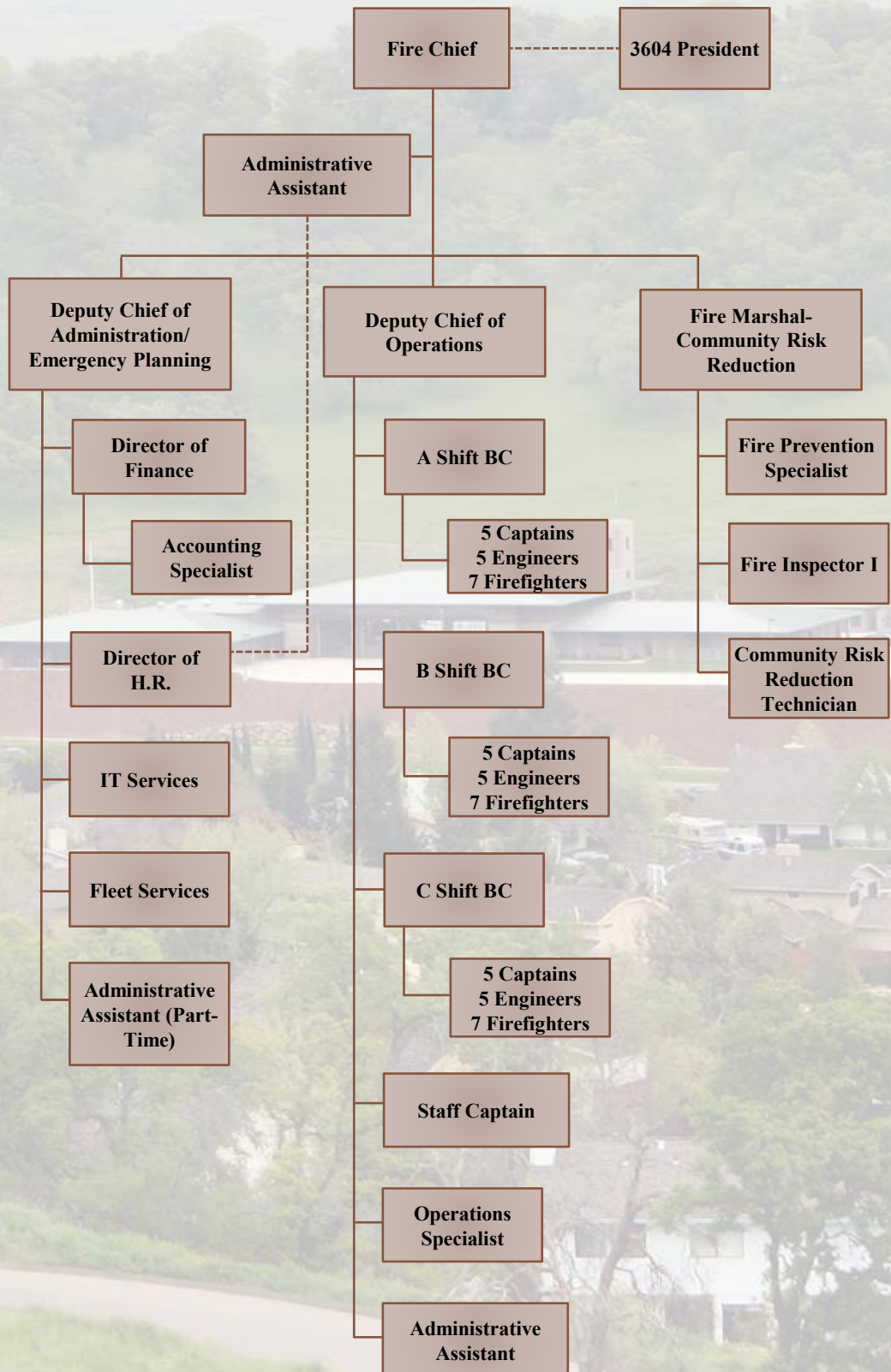
CAPITAL ASSETS

- Capital Assets budgeted in fiscal year 2020/21 include a replacement Type I Engine, seven (7) Chest Compression Devices (grant funded), a Laryngoscope (grant funded), a Room Decontamination System (grant funded), Zoom Equipment for the EDC classrooms and the main conference room at Station 85 (grant funded), a CAD to CAD system upgrade, and a Training Center placeholder amount.



El Dorado Hills Fire Department

Organization Chart



EL DORADO HILLS FIRE DEPARTMENT
APPROVED POSITIONS LIST

POSITION TITLE	BRANCH	FTE COUNT
Fire Chief	Executive	1
Administrative Assistant II	Executive	1
<i>Subtotal Executive Branch</i>		<i>2</i>
Deputy Chief of Administration	Administration	1
Director of Finance	Administration	1
Director of Human Resources	Administration	1
Accounting Specialist	Administration	1
Administrative Assistant I	Administration	0
Administrative Assistant II	Administration	0.675*
<i>Subtotal Administration Branch</i>		<i>4.675</i>
Fire Marshall/Division Chief	Community Risk Reduction	1
Fire Prevention Specialist	Community Risk Reduction	1
Fire Inspector I	Community Risk Reduction	1
Fire Inspector II	Community Risk Reduction	0
Community Risk Reduction Technician	Community Risk Reduction	1
<i>Subtotal Community Risk Reduction Branch</i>		<i>4</i>
Deputy Chief of Operations	Operations	1
Battalion Chief	Operations	3
Captain	Operations	0
Captain/Paramedic	Operations	16
Engineer	Operations	0
Engineer/Paramedic	Operations	15
Firefighter	Operations	0
Firefighter-Paramedic	Operations	22
Administrative Assistant II	Operations	1
Operations Specialist	Operations	1
<i>Subtotal Operations Branch</i>		<i>59</i>
TOTAL FTE COUNT		69.675

*Part-time employee



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	Forecast FY19/20	Final Budget FY20/21	19/20 Forecast vs. 20/21 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	18,474,778	19,490,891	1,016,113	6%
3270 · Unsecured Tax Revenue	294,263	292,097	283,551	278,713	306,727	335,532	353,986	18,454	5%
3280 · Homeowners Tax Revenue	141,900	144,317	148,084	152,399	157,876	157,520	157,520	-	0%
3320 · Supplemental Tax Revenue	223,245	234,671	318,445	384,609	174,526	547,056	370,000	(177,056)	-32%
3330 · Sacramento County Revenue	7,990	27,184	16,171	16,663	17,096	29,545	31,170	1,625	6%
3335 · Latrobe Revenue									
3335.2 · Latrobe Special Tax	20,700	35,588	35,622	35,742	35,907	35,884	36,900	1,016	3%
3335.3 · Latrobe Base Transfer	256,651	256,651	-	500,000	-	160,295	82,000	(78,295)	-49%
3340 · Property Tax Administration Fee	(194,228)	(316,739)	(352,143)	(307,782)	(346,739)	(377,298)	(433,893)	(56,595)	15%
Total 3240 · Tax Revenue	13,969,063	14,831,881	15,593,084	17,315,334	18,045,958	19,363,312	20,088,575	725,262	4%
3506 · Misc. Revenue, Fire Prev. Fees	49,011	73,537	63,828	99,714	126,904	197,017	200,000	2,983	2%
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	1,150,000	0	0%
3513 · Rental Income (Cell site)	23,592	30,628	25,200	25,200	26,155	49,980	54,180	4,200	8%
3514 · Grants Revenue	-	-	-	-	-	-	242,660	242,660	100%
3515 · OES/Mutual Aid Reimbursement	458,024	736,099	613,557	524,276	666,922	211,426	432,000	220,574	104%
3520 · Interest Earned	46,366	67,085	109,689	225,426	385,619	334,904	300,000	(34,904)	-10%
3510 · Misc. Operating Revenue - Other	95,131	20,847	66,426	50,040	17,868	179,308	95,000	(84,308)	-47%
Total 3510 · Misc. Operating Revenue	1,378,758	1,873,023	1,797,080	1,987,379	2,246,564	1,925,618	2,273,840	348,222	18%
Total Operating Revenue	\$ 15,396,832	\$ 16,778,440	\$ 17,453,992	\$ 19,402,427	\$ 20,419,427	\$ 21,485,947	\$ 22,562,414	\$ 1,076,468	5%
Development Fees									
3550 · Development Fees									
3560 · Development Fee Revenue	1,741,799	2,499,408	2,985,102	2,307,138	1,392,661	1,474,817	1,400,000	(74,817)	-5%
Total 3550 · Development Fee Revenue	1,741,799	2,499,408	2,985,102	2,307,138	1,392,661	1,474,817	1,400,000	(74,817)	-5%
3570 · Proceeds from Sale of Assets	-	27,430	93,630	752,373	1,649	-	-	-	0%
3590 · Gain/Loss on Investments	-	-	-	-	185,603	231,066	-	(231,066)	0%
Total Revenue	\$ 17,138,631	\$ 19,305,278	\$ 20,532,724	\$ 22,461,939	\$ 21,999,340	\$ 23,191,830	\$ 23,962,414	\$ 770,584	3%

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	Forecast FY19/20	Final Budget FY20/21	19/20 Forecast vs. 20/21 Budget	Variance %
Operating Expenditures									
6000 · Salaries & Wages									
6001 · Salaries & Wages, Fire	5,164,564	5,434,638	5,772,002	5,937,072	6,396,335	6,772,687	6,943,601	170,914	2%
6011 · Education/Longevity Pay	355,052	390,359	450,922	446,642	449,258	524,606	506,548	(18,058)	-4%
6016 · Salaries & Wages, Admin/Prev	452,549	515,208	545,310	607,440	636,224	845,731	927,463	81,733	9%
6017 · Intern/Volunteer Stipends	56,330	77,030	69,179	-	4,810	2,795	3,000	205	7%
6018 · Director Pay	16,900	20,400	16,905	14,795	11,800	15,100	16,000	900	6%
6019 · Overtime								-	
6019.1 · Overtime, Operational	1,477,672	1,364,141	1,606,931	2,020,156	1,482,851	1,533,600	1,843,249	309,648	17%
6019.2 · Overtime, Outside Aid	375,560	663,124	527,019	485,075	536,831	169,910	360,000	190,090	53%
6019.3 · Overtime, JPA	129,313	108,660	164,928	215,408	192,545	111,557	150,000	38,443	26%
Total 6019 · Overtime	1,982,546	2,135,925	2,298,879	2,720,639	2,212,227	1,815,067	2,353,249	538,182	23%
6020 · P.E.R.S. Retirement	2,103,266	2,104,899	2,228,851	2,216,493	2,544,301	2,804,444	3,074,979	270,535	9%
6030 · Workers Compensation	609,709	728,867	765,480	667,861	571,736	529,286	621,404	92,119	15%
6031 · Life Insurance	5,358	5,616	5,875	5,609	6,498	5,578	6,671	1,093	16%
6032 · P.E.R.S. Health Benefits	1,159,392	1,337,711	1,431,009	1,417,119	1,562,904	1,717,501	1,798,141	80,640	4%
6033 · Disability Insurance	12,480	14,308	16,660	16,663	17,655	20,087	21,122	1,036	5%
6034 · Health Cost of Retirees	829,741	813,577	856,646	890,325	917,124	1,017,446	1,063,825	46,378	4%
6040 · Dental/Vision Expense	149,050	161,262	173,391	145,843	136,985	131,866	222,360	90,494	41%
6050 · Unemployment Insurance	16,960	16,289	14,484	14,553	11,742	9,741	15,120	5,379	36%
6070 · Medicare	114,992	123,580	128,876	136,363	137,374	146,810	156,195	9,385	6%
Total 6000 · Salaries & Wages	13,028,890	13,879,669	14,774,469	15,237,416	15,616,972	16,358,743	17,729,678	2,112,706	12%
Salaries & Wages as a % of Operating Revenue	85%	83%	85%	79%	76%	76%	79%		

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	Forecast FY19/20	Final Budget FY20/21	19/20 Forecast vs. 20/21 Budget	Variance %
6100 · Clothing & Personal Supplies									
6001 · Uniform Allowance		42,000	58,550	49,437	51,970	49,554	52,200	2,646	5%
6002 · Other Clothing & Personal Supplies	90,602	45,817	65,816	52,653	44,073	210,532	120,225	(90,307)	-75%
Total 6100 Clothing & Personal Supplies	90,602	87,817	124,366	102,090	96,044	260,086	172,425	76,381	44%
6110 · Network/Communications									
6111 · Telecommunications	58,193	73,200	54,452	49,385	43,449	36,255	37,750	1,495	4%
6112 · Dispatch Services	44,638	41,248	105,277	56,115	57,694	63,214	60,000	(3,214)	-5%
6113 · Network/Connectivity	-	-	30,824	39,919	40,493	37,068	58,262	21,194	36%
Total 6110 · Communications	102,831	114,448	190,553	145,418	141,636	136,537	156,011	14,375	9%
6120 · Housekeeping	21,854	40,200	38,097	36,335	37,606	52,034	54,311	2,277	4%
6130 · Insurance									
6131 · General Insurance	58,936	50,492	51,023	50,312	56,013	59,403	66,000	6,597	10%
Total 6130 · Insurance	58,936	50,492	51,023	50,312	56,013	59,403	66,000	9,987	15%
6140 · Maintenance of Equipment									
6141 · Tires	19,577	30,065	15,492	38,029	15,029	19,157	25,000	5,843	23%
6142 · Parts & Supplies	10,445	17,162	25,720	23,622	31,248	33,259	35,000	1,741	5%
6143 · Outside Work	117,144	46,484	162,105	128,196	97,255	201,839	160,000	(41,839)	-26%
6144 · Equipment Maintenance	126,623	125,891	26,839	33,158	37,489	27,583	42,960	15,377	36%
6145 · Radio Maintenance	4,477	9,822	12,318	13,625	21,838	32,880	16,680	(16,200)	-97%
Total 6140 · Maintenance of Equipment	278,266	229,424	242,475	236,630	202,859	314,718	279,640	(35,078)	-13%
6150 · Maintenance, Structures & Ground	75,319	111,703	129,003	100,542	87,807	228,443	171,867	(56,576)	-33%
6160 · Medical Supplies									
6161 · Medical Supplies	760	8,884	5,031	5,751	6,628	14,911	80,931	66,020	82%
Total 6160 · Medical Supplies	760	8,884	5,031	5,751	6,628	14,911	80,931	66,020	82%
6170 · Dues and Subscriptions	7,447	12,139	8,172	11,045	13,562	11,655	14,044	2,388	17%
6180 · Miscellaneous									
6181 · Miscellaneous	6,758	1,917	3,347	2,521	12,298	13,167	12,000	(1,167)	-10%

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	Forecast FY19/20	Final Budget FY20/21	19/20 Forecast vs. 20/21 Budget	Variance %
6182 · Honor Guard	437	-	2,561	1,311	1,004	(1,827)	2,600	4,427	170%
6183 · Explorer Program	913	1,221	800	3,478	290	1,319	4,087	2,768	68%
6184 · Pipes and Drums	-	-	-	-	-	3,747	3,000	(747)	-25%
Total 6180 · Miscellaneous	8,108	3,138	6,708	7,310	13,591	16,406	21,687	5,281	24%
6190 · Office Supplies	18,812	22,720	28,116	21,988	25,297	27,252	29,443	2,191	7%
6200 · Professional Services		-							
6201 · Audit	12,750	10,000	10,250	12,650	17,975	14,300	15,900	1,600	10%
6202 · Legal/Human Resources	130,770	111,578	144,996	261,648	261,284	176,572	242,118	65,546	27%
6203 · Notices	3,131	2,630	747	1,797	741	637	2,500	1,863	75%
6204 · Other Professional Services	286,076	384,473	136,746	136,014	87,568	174,419	111,144	(63,276)	-57%
6205 · Elections/Tax Administration	19,788	-	23,449	-	45	-	25,000	25,000	100%
6206 · Public Relations	-	-	795	1,272	200	5,056	6,400	1,344	21%
Total 6200 · Professional Services	452,515	508,681	316,982	413,381	367,812	370,984	403,062	32,078	8%
6210 · Information Technology									
6211 · Software Licenses/Subscriptions	-	-	60,553	36,536	53,538	87,457	178,640	91,183	51%
6212 · IT Support/Implementation	-	-	84,271	120,676	97,367	126,226	205,076	78,850	38%
6213 · IT Equipment	-	-	-	-	31,699	67,586	25,398	(42,188)	-166%
Total 6210 · Information Technology	-	-	144,824	157,213	182,604	281,269	409,114	127,845	31%
6220 · Rents and Leases									
6221 · Facilities/Equipment Lease	106,657	21,640	6,120	6,819	-	5,913	55,299	49,386	89%
6222 · Solar Lease	-	-	52,016	66,105	67,034	67,969	69,108	1,139	2%
Total 6220 · Total Rents and Leases	106,657	21,640	58,136	72,924	67,034	73,882	124,407	50,525	41%
6230 · Small Tools and Supplies	34,234	51,235	71,561	50,012	60,120	116,082	75,275	(40,807)	-54%
6240 · Special Expenses			-						
6241 · Training	73,837	59,507	108,248	63,377	124,972	70,929	143,821	72,892	51%
6242 · Fire Prevention	10,828	17,537	16,245	44,586	44,031	106,686	81,300	(25,386)	-31%
6243 · Licenses	87	-	10	10	84	400	-	(400)	-100%
Total 6240 · Special Expenses	84,751	77,044	124,502	107,973	169,087	178,015	225,121	47,106	21%

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	Forecast FY19/20	Final Budget FY20/21	19/20 Forecast vs. 20/21 Budget	Variance %
6250 · Transportation and Travel									
6251 · Fuel and Oil	58,362	51,936	53,829	65,672	68,171	74,503	80,000	5,497	7%
6252 · Travel	11,719	12,821	20,424	17,577	10,401	23,772	35,000	11,228	32%
6253 · Meals & Refreshments	20,464	17,253	17,798	18,456	18,555	16,603	19,000	2,397	13%
Total 6250 · Transportation and Travel	90,545	82,011	92,052	101,705	97,127	114,878	134,000	19,122	14%
6260 · Utilities									
6261 · Electricity	62,718	76,258	23,689	7,899	17,286	15,827	18,400	2,573	14%
6262 · Natural Gas/Propane	10,963	13,474	24,391	19,618	21,248	16,300	22,200	5,900	27%
6263 · Water/Sewer	10,526	11,716	15,343	18,077	15,565	16,343	16,200	(143)	-1%
Total 6260 · Utilities	84,208	101,448	63,423	45,594	54,098	48,469	56,800	8,331	15%
Total Operating Expenditures	\$ 14,544,733	\$ 15,402,693	\$ 16,469,494	\$ 16,903,638	\$ 17,295,899	\$ 18,663,767	\$ 20,203,816	\$ 1,540,049	8%
Operating Revenue - Operating Expenditures	\$ 852,100	\$ 1,375,747	\$ 984,498	\$ 2,498,790	\$ 3,123,528	\$ 2,822,180	\$ 2,358,598	\$ (463,581)	
6560 · Pension UAL Additional Lump Sum Pmt	-	1,200,000	-	450,000	-	-	1,000,000	1,000,000	100%
6570 · OPEB UAL Additional Lump Sum Pmt	-	1,200,000	-	1,000,000	600,000	-	11,870	11,870	100%
6720 · Fixed Assets	4,194,193	2,018,266	773,344	579,635	1,189,045	384,327	2,000,805	1,616,478	81%
Total Expenditures	\$ 18,738,926	\$ 19,820,959	\$ 17,242,839	\$ 18,933,272	\$ 19,084,944	\$ 19,048,094	\$ 23,216,491	\$ 4,168,397	18%
Total Revenue - Total Expenditures	\$ (1,600,295)	\$ (515,681)	\$ 3,289,885	\$ 3,528,666	\$ 2,914,395	\$ 4,143,736	\$ 745,923	\$ (3,397,813)	
Development Fee Revenue	(1,741,799)	(2,499,408)	(2,985,102)	(2,307,138)	(1,157,183)	(1,474,817)	(1,400,000)		
Development Fee Qualified Expenditures	1,808,431	798,693	85,410	464,012	375,955	138,327	1,185,577		
Total Revenue - Total Expenditures Net of Development Fees	\$ (1,533,663)	\$ (2,216,396)	\$ 390,193	\$ 1,685,540	\$ 2,133,168	\$ 2,807,246	\$ 531,500		



RESERVE FUND SUMMARY

El Dorado Hills Fire Department
Reserve Fund Summary
2020/21 Final Budget



	RESERVE FUND BALANCE AS OF						
	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	FORECAST 6/30/2020	FINAL BUDGET 6/30/2021
General Reserve Fund (Unassigned/Nonspendable)	13,840,847	12,269,007	14,632,614	15,918,875	15,798,996	15,854,453	15,992,779
Capital Replacement Reserve Fund (Committed)	4,245,134	3,826,024	3,052,680	3,803,787	3,790,697	4,344,697	4,737,871
Total Unrestricted Reserve Funds	18,085,981	16,095,031	17,685,294	19,722,662	19,589,693	20,199,150	20,730,650
Pension Reserve Fund	-	-	-	455,760	2,110,460	4,280,579	5,280,579
Development Fee Reserve Fund	1,191,898	3,697,119	6,682,221	8,190,667	9,583,327	10,682,189	10,896,612
Total Restricted Reserve Funds	1,191,898	3,697,119	6,682,221	8,646,427	11,693,787	14,962,767	16,177,191
Grand Total Fund Balances	\$ 19,277,879	\$ 19,792,151	\$ 24,367,515	\$ 28,369,089	\$ 31,283,480	\$ 35,161,917	\$ 36,907,841



FINAL BUDGET RESOLUTION

EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION 2020-16

Resolution Adopting the 2020-2021 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 2020-2021 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:	\$17,729,678
Services and Supplies:	2,474,138
Pension/OPEB Lump Sum Payments:	1,011,870
Fixed Assets:	
Structures and Improvements	1,000,000
Equipment	1,000,805
	<hr/>
Total Budget Requirements:	\$23,216,491

BE IT FURTHER RESOLVED that, except as specified below, the means of financing the expenditures will be by monies derived from Property Taxes, Fire Prevention Fee Revenue and Other Miscellaneous Revenues.

BE IT FURTHER RESOLVED that the means of financing the fixed assets listed in the amount not to exceed \$2,000,805 will be by monies derived from the Capital Replacement Fund and Development Fee 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 17th day of September, 2020, by the following vote:

AYES:

ABSTAIN:

NOES:

ABSENT:

ATTEST:

Charles J. Hartley, President

Jessica Braddock, Board Secretary

