

EL DORADO HILLS FIRE DEPARTMENT



2021/22

FINAL BUDGET

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INTRODUCTION

Presented herein is the recommended El Dorado Hills County Water District Final Budget for fiscal year 2021/2022. As per statutory requirement, the Final Budget must be adopted by September 30, 2021.

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 2021/22 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 2021/22.

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 2021/22. The amount of this transfer is determined based on the most current replacement schedule of the District's capital assets. There is an additional budgeted transfer from the General Fund to the Capital Replacement fund of \$554,382. This amount includes \$354,382 to fund the one-time purchase of the District's solar systems in 2021/22, and another \$200,000 that will go toward the calculated fund shortfall.

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. The District's current Development Impact Fee schedule is based on a Nexus Study that was approved by the Board of Directors in December 2017 and by the County Board of Supervisors in March 2018. Qualifying expenditures are identified in this report.

Reserve Fund Balances

The District continues to closely monitor and control expenditures in an effort to preserve its reserve balances. The final budget reflects an overall decrease in total reserve balances for fiscal year 2021/22. The General Reserve Fund is projected to remain flat after budgeted discretionary lump sum payments toward the District's Pension and OPEB Section 115 trust accounts totaling \$1,175,437 and a transfer to the Capital Replacement Fund in the amount of \$1,454,382.

There is a budgeted decrease of \$1,095,895 in the Capital Replacement Fund balance, as planned expenditures from this fund are higher than the budgeted transfer in from the General Reserve Fund.

There is a budgeted decrease in the Development Fee Reserve Fund of \$762,594 resulting from lower projected development fee revenue than qualifying expenditures. The District's General Fund is owed approximately \$35,743 from its Development Fee Fund as of June 30, 2021 for qualifying expenditures made in 2020/21. Reimbursement to the General Fund is anticipated in fiscal year 2021/22.

Appropriation (GANN) Limit

Article XIII B of the California Constitution requires State and local governments to establish an appropriation, or "Gann" limit each fiscal year. This limit is the ceiling above which tax dollar spending cannot exceed for the fiscal year. Base year revenues are increased annually by a factor that combines the government entity's population growth rate and the increase in the California per capita personal income. Special Districts may choose to use the population growth rate of the District or the County population growth rate.

For fiscal year 2021-22, the District calculated the appropriation limit by combining the California per capital personal income increase of 5.73% (provided by the California Department of Finance) with the increase in population of the District of 2.88% (calculation provided by the California Department of Finance). The calculated ratio by combining these two factors is 1.0878 (1.0573×1.0288). Applying that ratio to the 2020-21 limit of \$47,599,783 results in a calculated 2021-22 appropriation limit of \$51,776,676. Budgeted appropriations for fiscal year 2021-22 are well below this limit.

RECOMMENDATION

Staff recommends that the Board of Directors review, discuss, and approve the 2021-2022 Final Budget.



BUDGET SUMMARY ALL FUNDS

El Dorado Hills Fire Department
Final Budget Summary - All Funds
Fiscal Year 2021/22



	General Fund	Capital Replacement Fund	Development Fee Fund	Total All Funds
Revenue				
Property Tax Revenue	21,292,857			21,292,857
Other Miscellaneous Operating Revenue	2,422,580			2,422,580
Development Fee Revenue			1,100,000	1,100,000
Proceeds from Sale of Assets	-			-
Total Revenue	\$ 23,715,437	\$ -	\$ 1,100,000	\$ 24,815,437
Expenditures				
Wages & Benefits	18,401,275	-	-	18,401,275
Other Operating Expenditures	2,720,086	-	-	2,720,086
OPEB UAL Lump Sum Pmt	175,437	-	-	175,437
Fixed Assets	-	2,550,277	1,826,851	4,377,128
Total Expenditures	\$ 21,296,798	\$ 2,550,277	\$ 1,826,851	\$ 25,673,926
Revenue Less Expenditures	\$ 2,418,639	\$ (2,550,277)	\$ (726,851)	\$ (858,489)
Reserve Fund Transfer Summary:				
Beginning Balance, 6/30/2021 (FORECAST)	\$ 16,245,031	\$ 5,769,660	\$ 11,687,838	\$ 33,702,529
Transfer to/(from) General Reserve Fund (Unassigned)	2,418,639	1,454,382	(35,743)	3,837,279
Transfer to/(from) Capital Replacement Fund (Committed)	(1,454,382)	(2,550,277)	-	(4,004,659)
Transfer to/(from) Pension Reserve Fund	(1,000,000)			(1,000,000)
Transfer to/(from) Development Fee Fund (Restricted)	35,743	-	(726,851)	(691,109)
Total Increase/(Decrease) in Reserve Balances	(0)	(1,095,895)	(762,594)	(1,858,489)
Ending Balance, 6/30/2022(PROJECTED)	\$ 16,245,031	\$ 4,673,765	\$ 10,925,244	\$ 31,844,040

El Dorado Hills Fire Department
Capital Assets 2021/22
Final Budget



		BUDGET		
PROGRAM NAME	ASSET DESCRIPTION	Capital Replacement Fund	Development Fee Fund	Total
Special Operations	Lake Boat	-	218,413	218,413
Communications	CAD to CAD Upgrade; Portable Radio Replacements	189,000	-	189,000
Apparatus Replacement	BC Vehicle, Pierce Type I Engines (2)	1,253,175	451,825	1,705,000
Fire Equipment Mechanic	Mechanic Truck, Large Tools	-	225,000	225,000
SCBA	Replace bottles, packs, masks, brackets	441,245	159,088	600,333
Air Compressor	Air 85 Upgrade	62,475	22,525	85,000
Station Solar Energy	Purchase leased solar panel system at Stations 84, 85, 86 and 87	354,382	-	354,382
Training Facility	Training Facility CIP	250,000	750,000	1,000,000
TOTAL		\$ 2,550,277	\$ 1,826,851	\$ 4,377,128



El Dorado Hills Fire Department

2021/22 Final Budget

Summary of Significant Assumptions and Changes from Prior Year

PROPERTY TAX REVENUE

- **Secured, Unsecured, and Homeowners Exemption Property Tax Revenue** are budgeted based on estimates provided by El Dorado County. There is an overall budgeted increase of 5% from prior year actual revenue in this category.
- **Supplemental Tax Revenue** is budgeted based on recent historical trends in this category.
- **Sacramento County, Latrobe Special Tax and Latrobe Base Transfer Revenue** are expected to remain consistent with prior year.
- **Property Tax Administration Fee** is a direct offset to property tax revenue and represents the fee charged by El Dorado County for the collection services it provides on behalf of the District. This fee is budgeted based on the estimate provided by the County and is a 15% increase from prior year.

OTHER REVENUE

- **CRRD Cost Recovery Fees** are collected by the Community Risk Reduction Division to offset the cost of services provided within the District and are budgeted based on the current fee schedule.
- **Hosted Training Revenue** accounts for registration fees collected for hosted training classes and is estimated at \$40,000 for fiscal year 2021/22.
- **JPA Revenue** is currently budgeted assuming the existing fixed rate contract.
- **Rental Income** includes revenue earned from cell tower sites set up at both Stations 84 and 85.
- **OES/Mutual Aid Revenue** is estimated based on the current fire season strike team activity. 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 administrative fee earned and passthrough costs per the Rescue Shared Services agreement as well as other miscellaneous items such as workers' compensation reimbursements.

WAGES & BENEFITS

- **Safety (Fire) Salaries & Wages** reflect an increase in headcount of 2 "floater" Firefighter positions.
- **Salaries & Wages** for all personnel reflect step increases, as well as a 2.5% salary increase in July 2021 and a 1% increase in October 2021, consistent with the negotiated MOU and unrepresented wages and benefits resolutions.
- **Administrative Salaries & Wages** reflect the conversion of 1 part-time administrative position to full-time as well as the cost of a part-time position to assist with the administration of Rescue Fire Protection District per the Shared Services Agreement (mostly offset by Miscellaneous Revenue).
- **Education/Longevity Pay** reflects a decrease due to the retirement of high-incentive employees.

- **Overtime** decreased from prior year due an increase in the number of “floater” firefighters and an estimated decrease in OES strike team OT.
- **PERS Retirement** costs increased from prior year due an increase in both the 2021/22 normal cost rates and the required Unfunded Liability lump sum payments.
- **Workers’ Comp** costs increased from prior year due to an increase in projected payroll.
- **Health Costs** for active employees increased due to the addition of 2 floater firefighters and the conversion of one part-time administrative assistant to full-time. Health rates for 2022 also increased, but this increase was mostly offset by a decrease in the negotiated District contribution cap. Health Costs for retirees increased due to the addition of four (4) retirees.

SERVICE & SUPPLIES

- **Housekeeping** costs increased mostly due to an increase in the purchase of sanitation supplies in response to COVID-19.
- **Insurance** costs are budgeted to increase due to the impact of statewide wildfires on property insurance rates, as well as an increase in District apparatus fleet and the addition of the EDC.
- **Maintenance of Equipment** is budgeted to decrease slightly due to the removal of significant one-time repairs in 2020/21.
- **Maintenance, Structures & Ground** increased due to the addition and/or carryover of several one-time projects, including carpet replacement, window coverings, cabinet repairs, asphalt repairs, gutter repairs, and the tower remodel at Station 86.
- **Medical Supplies** decreased due to an anticipated decrease in COVID-19 supply purchases.
- **Office Supplies** costs increased to reflect an increase in the cost of vacant lot printing and postage, as well as the addition of a District ID card machine.
- **Legal/Human Resources** expenditures are projected to decrease due to a decline in anticipated legal fees.
- **Other Professional Services** decreased due to the removal of several one-time consulting costs budgeted in 2020/21. This decrease is partially offset by the addition of consulting costs for a CFD study, a Rescue FPD annexation financial review, and consulting services for a development impact fee 5-year findings report.
- **Software Subscriptions** increased from prior year budget due to the addition of several software products, including a new Records Management System, Electronic Plan Review software and IDT software for the Community Risk Reduction Division.
- **IT Support/Implementation** increased due to budgeted one-time implementation fees for IDT and Image Trend software systems in 2021/22.
- **IT Equipment** increased due to one-time purchases of IT Equipment for the EDC, the planned replacement of 10 desktops, the replacement of MDT iPads as well as a placeholder for unplanned IT Equipment purchases.
- **Solar Lease** costs decreased due to the planned purchase of the leased solar systems at Stations 84, 85, 86 and 87 in FY2021/22.
- **Station Small Tools and Supplies** increased due to budgeted purchases for the Rope Rescue program, the Technical Rescue Trailer, and the Fire Equipment Mechanic in 2021/22.
- **Non-Hosted Training** increased from prior year due to the anticipated “catch-up” on training that was delayed due to COVID-19 restrictions.

- **EDC Hosted Training** is a new category set up to capture training costs for hosted training classes. These costs include payments to course instructors and supplies. This category is offset by Hosted Training Revenue.
- **Fire Prevention** costs increased from prior year budget due to the addition of one-time costs for electronic pre-fire plan review services in 2021/22.
- **Fuel and Oil** costs are anticipated to increase next fiscal year due to rising fuel prices.
- **Travel and Meals & Refreshments** costs are expected to increase due to a budgeted increase in off-site training.

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 \$175,437 to the District's OPEB Section 115 trust account.

CAPITAL ASSETS

- Capital Assets budgeted in fiscal year 2021/22 include two Pierce Type I Engines, a Lake Boat, a CAD to CAD system upgrade, Portable Radio Replacements, a Battalion Chief vehicle, a Fire Equipment Mechanic Truck and required Large Tools, SCBA replacements, an upgrade of Air 85, the purchase of leased station solar systems, and \$1,000,000 in Training Center construction costs.



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Final Budget FY 2021/22

SUMMARY				
Full-time Positions				
	Authorized Positions	Actual Filled Positions	Funded Positions (Preliminary Budget)	Proposed Changes
Office of the Fire Chief	5.5	5.5	5.5	0
Operations Branch	59	56	61	2
Administration Branch	5.175	4.5	5.5	0.325
Total	69.675	66	72	2.325



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Final Budget FY 2021/22

OFFICE OF THE FIRE CHIEF				
Position	Auth'd Positions	Actual Filled Positions	Funded Positions (Preliminary Budget)	Proposed Changes
Fire Chief	1	1	1	
Administrative Assistant II	0.5	0.5	0.5	
COMMUNITY RISK REDUCTION				
Fire Marshal/Division Chief	0	0	0	
Fire Prevention Specialist	2	2	2	
Fire Prevention Inspector I	1	1	1	
Community Risk Reduction Technician	1	1	1	
	5.5	5.5	5.5	0



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Final Budget FY 2021/22

OPERATIONS BRANCH				
Position	Auth'd Positions	Actual Filled Positions	Funded Positions (Preliminary Budget)	Proposed Changes
Deputy Chief, Operations	1	1	1	
Administrative Assistant II, Operations Branch	1	1	1	
Fire Equipment Mechanic	1	0	1	
FIRE SUPPRESSION				
Battalion Chiefs	3	3	3	
Fire Captains	15	15	15	
Fire Engineers	15	15	15	
Firefighters	22	20	24	2
EMERGENCY MEDICAL SERVICES (EMS)				
Day Staff Captain, EMS	0.5	0.5	0.5	
TRAINING/SAFETY				
Day Staff Captain, Training	0.5	0.5	0.5	
	59	56	61	2



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Final Budget FY 2021/22

ADMIN/SUPPORT SERVICES BRANCH				
Position	Auth'd Positions	Actual Filled Positions	Funded Positions (Final Budget)	Proposed Changes
Deputy Chief, Administration	1	1	1	
Administrative Assistant II	0.675	0	1	0.325
HUMAN RESOURCES				
Director of Human Resources	1	1	1	
Administrative Assistant II	0.5	0.5	0.5	
Human Resources Specialist	0	0	0	
FINANCE				
Director of Finance	1	1	1	
Accounting Specialist/Board Clerk	1	1	1	
FLEET MAINTENANCE				
Fire Apparatus Mechanic	0	0	0	
INFORMATION TECHNOLOGY (IT)				
7th Deminsion IT Contract	0	0	0	
	5.175	4.5	5.5	0.325



BUDGET DETAIL
GENERAL FUND

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2021/22



	Full Year Budget FY21/22	Mid Year Budget FY20/21	Variance	Variance %
Revenue				
3240 · Tax Revenue				
3260 · Secured Tax Revenue	20,675,551	19,490,891	1,184,660	6%
3270 · Unsecured Tax Revenue	354,593	378,364	(23,771)	-6%
3280 · Homeowners Tax Revenue	153,531	157,520	(3,989)	-3%
3320 · Supplemental Tax Revenue	400,000	317,753	82,247	26%
3330 · Sacramento County Revenue	31,051	31,170	(119)	0%
3335 · Latrobe Revenue				
3335.2 · Latrobe Special Tax	36,900	36,900	-	0%
3335.3 · Latrobe Base Transfer	86,642	81,957	4,685	6%
3340 · Property Tax Administration Fee	(445,411)	(387,314)	(58,097)	15%
Total 3240 · Tax Revenue	21,292,857	20,107,241	1,185,616	6%
3500 · Misc. Operating Revenue				
3506 · CRRD Cost Recovery Fees	230,000	194,773	35,227	18%
3507 · Hosted Training Revenue	40,000	-	40,000	N/A
3512 · JPA Revenue	1,150,000	1,150,000	-	0%
3513 · Rental Income (Cell site)	54,180	54,180	-	0%
3514.1 · Operating Grants Revenue	-	203,181	(203,181)	-100%
3514.2 · Capital Grants Revenue	-	66,764	(66,764)	-100%
3515 · OES/Mutual Aid Reimbursement	731,400	1,717,802	(986,402)	-57%
3520 · Interest Earned	85,000	91,501	(6,501)	-7%
3500 · Misc. Operating Revenue - Other	132,000	160,135	(28,135)	-18%
Total 3500 · Misc. Operating Revenue	2,422,580	3,638,336	(1,215,756)	-33%
3570 · Proceeds from Sale of Assets	-	12,565	(12,565)	0%
Total Revenue	\$ 23,715,437	\$ 23,758,142	\$ (42,705)	-0.2%
Operating Expenditures				
6000 · Wages & Benefits				
6001 · Salaries & Wages, Fire	7,127,488	6,887,722	239,766	3%
6011 · Education/Longevity Pay	486,250	484,861	1,389	0%
6016 · Salaries & Wages, Admin/Prev	1,089,657	921,058	168,599	18%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2021/22



	Full Year Budget FY21/22	Mid Year Budget FY20/21	Variance	Variance %
6017 · Intern/Volunteer Stipends	3,000	2,105	895	43%
6018 · Director Pay	16,000	11,800	4,200	36%
6019 · Overtime				
6019.1 · Overtime, Operational	1,729,736	1,781,663	(51,927)	-3%
6019.2 · Overtime, Outside Aid	600,000	1,256,886	(656,886)	-52%
Total 6019 · Overtime	2,329,736	3,038,549	(708,813)	-23%
6020 · P.E.R.S. Retirement	3,285,400	3,137,941	147,459	5%
6030 · Workers Compensation	636,007	586,372	49,634	8%
6031 · Life Insurance	6,799	6,179	620	10%
6032 · P.E.R.S. Health Benefits	1,798,544	1,712,921	85,623	5%
6033 · Disability Insurance	21,240	20,532	708	3%
6034 · Health Cost of Retirees	1,190,583	1,098,894	91,690	8%
6040 · Dental/Vision Expense	235,560	181,717	53,843	30%
6050 · Unemployment Insurance	15,120	11,396	3,724	33%
6070 · Medicare	159,890	169,332	(9,442)	-6%
Total 6000 · Wages & Benefits	18,401,275	18,271,379	129,896	1%
Salaries & Wages as a % of Revenue	78%	77%		
6100 · Clothing & Personal Supplies				
6001 · Uniform Allowance	53,000	48,826	4,174	9%
6002 · Other Clothing & Personal Supplies	72,357	71,260	1,097	2%
Total 6100 · Clothing & Personal Supplies	125,357	120,086	5,271	4%
6110 · Network/Communications				
6111 · Telecommunications	53,387	46,534	6,853	15%
6112 · Dispatch Services	60,000	73,929	(13,929)	-19%
6113 · Network/Connectivity	61,492	51,506	9,986	19%
Total 6110 · Network/Communications	174,879	171,968	2,910	2%
6120 · Housekeeping	59,037	39,818	19,219	48%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2021/22



	Full Year Budget FY21/22	Mid Year Budget FY20/21	Variance	Variance %
6130 · Insurance				
6131 · General Insurance	80,000	65,761	14,239	22%
Total 6130 · Insurance	80,000	65,761	14,239	22%
6140 · Maintenance of Equipment				
6141 · Tires	35,000	40,769	(5,769)	-14%
6142 · Parts & Supplies	50,000	43,504	6,496	15%
6143 · Outside Work	140,000	158,167	(18,167)	-11%
6144 · Equipment Maintenance	35,994	36,399	(405)	-1%
6145 · Radio Maintenance	20,250	16,001	4,249	27%
Total 6140 · Maintenance of Equipment	281,244	294,840	(13,596)	-5%
6150 · Maintenance, Structures & Ground	215,700	142,025	73,675	52%
6160 · Medical Supplies				
6161 · Medical Supplies	60,975	93,214	(32,239)	-35%
Total 6160 · Medical Supplies	60,975	93,214	(32,239)	-35%
6170 · Dues and Subscriptions	15,268	12,909	2,359	18%
6180 · Miscellaneous				
6181 · Miscellaneous	12,000	6,016	5,984	99%
6182 · Honor Guard	2,150	8,678	(6,528)	-75%
6183 · Explorer Program	2,044	2,204	(160)	-7%
6184 · Pipes and Drums	-	410	(410)	-100%
Total 6180 · Miscellaneous	16,194	17,308	(1,114)	-6%
6190 · Office Supplies	45,712	26,437	19,274	73%
6200 · Professional Services				
6201 · Audit	15,900	14,550	1,350	9%
6202 · Legal/Human Resources	207,050	251,344	(44,294)	-18%
6203 · Notices	2,500	298	2,202	739%
6204 · Other Professional Services	109,573	126,761	(17,188)	-14%
6205 · Elections/Tax Administration	-	35,761	(35,761)	100%
6206 · Public Relations	4,505	4,105	400	10%
Total 6200 · Professional Services	339,528	432,818	(93,290)	-22%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2021/22



	Full Year Budget FY21/22	Mid Year Budget FY20/21	Variance	Variance %
6210 · Information Technology				
6211 · Software Licenses/Subscriptions	189,534	117,036	72,499	62%
6212 · IT Support/Implementation	271,100	160,582	110,518	69%
6213 · IT Equipment	96,175	64,867	31,308	48%
Total 6210 · Information Technology	556,809	342,484	214,325	63%
6220 · Rents and Leases				
6221 · Facilities/Equipment Lease	58,064	53,648	4,416	8%
6222 · Solar Lease	17,277	53,181	(35,904)	-68%
Total 6220 · Rents and Leases	75,341	106,829	(31,488)	-29%
6231 · Hose	21,907	8,479	13,428	158%
6232 · Small Tools & Equipment - Apparatus	15,000	24,135	(9,135)	-38%
6233 · Small Tools & Equipment - Station	65,409	38,078	27,331	72%
6230 · Small Tools and Supplies	102,316	70,692	31,624	45%
6240 · Special Expenses				
6241 · Non-Hosted Training	180,482	82,830	97,651	118%
6241.1 · EDC Hosted Training	30,000		30,000	N/A
6242 · Fire Prevention	119,050	87,134	31,916	37%
Total 6240 · Special Expenses	329,532	169,965	159,567	94%
6250 · Transportation and Travel				
6251 · Fuel and Oil	115,341	76,894	38,447	50%
6252 · Travel	42,000	20,097	21,903	109%
6253 · Meals & Refreshments	23,000	15,224	7,776	51%
Total 6250 · Transportation and Travel	180,341	112,215	68,126	61%
6260 · Utilities				
6261 · Electricity	17,500	16,346	1,154	7%
6262 · Natural Gas/Propane	25,193	24,699	494	2%
6263 · Water/Sewer	19,161	18,785	376	2%
Total 6260 · Utilities	61,854	59,830	2,024	3%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2021/22



	Full Year Budget FY21/22	Mid Year Budget FY20/21	Variance	Variance %
Total Operating Expenditures	\$ 21,121,361	\$ 20,550,580	\$ 570,781	2.8%
Total Operating Expenditures excluding W&B	\$ 2,720,086	\$ 2,279,201	\$ 440,885	19.3%
Revenue - Operating Expenditures	\$ 2,594,076	\$ 3,207,563	\$ (613,486)	-19%
6570 · OPEB UAL Additional Lump Sum Pmt	175,437	821,172	(645,735)	-79%
Total Expenditures	\$ 21,296,798	\$ 21,371,752	\$ (74,954)	-0.4%
Total Revenue - Total Expenditures	\$ 2,418,639	\$ 2,386,390	\$ 32,249	1%
Transfer to Pension Reserve Fund	\$ (1,000,000)	\$ (1,250,000)	\$ 250,000	-20%
Transfer from Development Fee Fund	\$ 35,743	\$ -	\$ 35,743	N/A
Transfer to Capital Replacement Fund	\$ (1,454,382)	\$ (1,136,390)	\$ (317,992)	28%
Net Increase/Decrease in Unassigned Fund Balance	\$ (0)	\$ 0	\$ (0)	-244%



HISTORICAL TREND ANALYSIS
ALL FUNDS

El Dorado Hills Fire Department

Historical Trend Analysis

TOTAL ALL FUNDS



	Actual FY16/17	Actual FY17/18	Actual FY18/19	Actual FY19/20	Forecast FY20/21	Final Budget FY21/22	Variance 20/21 Forecast vs. 21/22 Budget	Variance %
Revenue								
3240 · Tax Revenue								
3260 · Secured Tax Revenue	15,143,354	16,254,990	17,700,565	18,474,778	19,651,724	20,675,551	1,023,827	5%
3270 · Unsecured Tax Revenue	283,551	278,713	306,727	335,532	391,171	354,593	(36,578)	-9%
3280 · Homeowners Tax Revenue	148,084	152,399	157,876	157,520	156,296	153,531	(2,765)	-2%
3320 · Supplemental Tax Revenue	318,445	384,609	174,526	547,056	467,499	400,000	(67,499)	-14%
3330 · Sacramento County Revenue	16,171	16,663	17,096	29,545	29,572	31,051	1,479	5%
3335 · Latrobe Revenue								
3335.2 · Latrobe Special Tax	35,622	35,742	35,907	35,884	35,502	36,900	1,398	4%
3335.3 · Latrobe Base Transfer	-	500,000	-	160,295	86,642	86,642	-	0%
3340 · Property Tax Administration Fee	(352,143)	(307,782)	(346,739)	(377,298)	(387,314)	(445,411)	(58,097)	15%
Total 3240 · Tax Revenue	15,593,084	17,315,334	18,045,958	19,363,312	20,431,092	21,292,857	861,765	4%
3500 · Misc. Operating Revenue								
3506 · CRRD Cost Recovery Fees	63,828	99,714	126,904	197,017	230,000	230,000	-	0%
3507 · Hosted Training Revenue	-	-	-	-	3,637	40,000	36,363	N/A
3512 · JPA Revenue	982,207	1,162,437	1,150,000	1,150,000	1,150,000	1,150,000	0	0%
3513 · Rental Income (Cell site)	25,200	25,200	26,155	49,980	54,180	54,180	-	0%
3514.1 · Operating Grants Revenue	-	-	-	-	203,181	-	(203,181)	-100%
3514.2 · Capital Grants Revenue	-	-	-	-	66,764	-	(66,764)	-100%
3515 · OES/Mutual Aid Reimbursement	613,557	524,276	666,922	211,426	1,712,087	731,400	(980,687)	-57%
3520 · Interest Earned	109,689	225,426	385,619	339,109	85,055	85,000	(55)	0%
3510 · Misc. Operating Revenue - Other	66,426	50,040	17,868	179,308	212,539	132,000	(80,539)	-38%
Total 3510 · Misc. Operating Revenue	1,860,908	2,087,093	2,373,469	2,126,839	3,717,443	2,422,580	(1,294,863)	-35%
Total Operating Revenue	\$ 17,453,992	\$ 19,402,427	\$ 20,419,427	\$ 21,490,152	\$ 24,148,535	\$ 23,715,437	\$ (433,098)	-2%
Development Fees								
3550 · Development Fees								
3560 · Development Fee Revenue	2,985,102	2,307,138	1,392,661	1,504,149	1,171,839	1,100,000	(71,839)	-6%
Total 3550 · Development Fee Revenue	2,985,102	2,307,138	1,392,661	1,504,149	1,171,839	1,100,000	(404,149)	-34%
3570 · Proceeds from Insurance/Sale of Assets	93,630	834,361	1,649	-	12,565	-	(12,565)	-100%
3590 · Gain/Loss on Investments	-	-	185,603	231,066	-	-	-	0%
Total Revenue	\$ 20,532,724	\$ 22,543,926	\$ 21,999,340	\$ 23,225,367	\$ 25,332,939	\$ 24,815,437	\$ (849,812)	-3%

El Dorado Hills Fire Department

Historical Trend Analysis

TOTAL ALL FUNDS



	Actual FY16/17	Actual FY17/18	Actual FY18/19	Actual FY19/20	Forecast FY20/21	Final Budget FY21/22	Variance 20/21 Forecast vs. 21/22 Budget	Variance %
Operating Expenditures								
6000 · Salaries & Wages								
6001 · Salaries & Wages, Fire	5,772,002	5,937,072	6,396,335	6,772,687	6,950,942	7,127,488	176,546	3%
6011 · Education/Longevity Pay	450,922	446,642	449,258	524,606	478,752	486,250	7,498	2%
6016 · Salaries & Wages, Admin/Prev	545,310	607,440	636,224	845,731	945,144	1,089,657	144,513	15%
6017 · Intern/Volunteer Stipends	69,179	-	4,810	2,795	1,605	3,000	1,395	87%
6018 · Director Pay	16,905	14,795	11,800	15,100	12,000	16,000	4,000	33%
6019 · Overtime							-	
6019.1 · Overtime, Operational	1,606,931	2,020,156	1,482,851	1,533,600	1,622,072	1,729,736	107,664	7%
6019.2 · Overtime, Outside Aid	527,019	485,075	536,831	169,910	1,256,886	600,000	(656,886)	-52%
6019.3 · Overtime, JPA	164,928	215,408	192,545	111,557	299,958	-	(299,958)	-100%
Total 6019 · Overtime	2,298,879	2,720,639	2,212,227	1,815,067	3,178,916	2,329,736	(849,179)	-27%
6020 · P.E.R.S. Retirement	2,228,851	2,216,493	2,544,301	2,804,444	3,073,479	3,285,400	211,921	7%
6030 · Workers Compensation	765,480	667,861	571,736	529,286	586,720	636,007	49,287	8%
6031 · Life Insurance	5,875	5,609	6,498	5,578	6,180	6,799	619	10%
6032 · P.E.R.S. Health Benefits	1,431,009	1,417,119	1,562,904	1,717,501	1,712,896	1,798,544	85,648	5%
6033 · Disability Insurance	16,660	16,663	17,655	20,087	20,477	21,240	763	4%
6034 · Health Cost of Retirees	856,646	890,325	917,124	1,017,446	1,102,024	1,190,583	88,559	8%
6040 · Dental/Vision Expense	173,391	145,843	136,985	131,866	185,809	235,560	49,751	27%
6050 · Unemployment Insurance	14,484	14,553	11,742	9,741	11,553	15,120	3,567	31%
6070 · Medicare	128,876	136,363	137,374	146,810	168,427	159,890	(8,537)	-5%
Total 6000 · Salaries & Wages	14,774,469	15,237,416	15,616,972	16,358,743	18,434,924	18,401,275	(33,649)	0%
Salaries & Wages as a % of Operating Revenue	85%	79%	76%	76%	76%	78%		
6100 · Clothing & Personal Supplies								
6001 · Uniform Allowance	58,550	49,437	51,970	49,554	48,826	53,000	4,174	9%
6002 · Other Clothing & Personal Supplies	65,816	52,653	44,073	210,532	71,260	72,357	1,097	2%
Total 6100 · Clothing & Personal Supplies	124,366	102,090	96,044	260,086	120,086	125,357	5,271	4%

El Dorado Hills Fire Department

Historical Trend Analysis

TOTAL ALL FUNDS



	Actual FY16/17	Actual FY17/18	Actual FY18/19	Actual FY19/20	Forecast FY20/21	Final Budget FY21/22	Variance 20/21 Forecast vs. 21/22 Budget	Variance %
6110 · Network/Communications								
6111 · Telecommunications	54,452	49,385	43,449	36,255	46,534	53,387	6,853	15%
6112 · Dispatch Services	105,277	56,115	57,694	63,214	73,929	60,000	(13,929)	-19%
6113 · Network/Connectivity	30,824	39,919	40,493	37,068	51,506	61,492	9,986	19%
Total 6110 · Communications	190,553	145,418	141,636	136,537	171,968	174,879	2,910	2%
6120 · Housekeeping	38,097	36,335	37,606	52,034	39,818	59,037	19,219	48%
6130 · Insurance								
6131 · General Insurance	51,023	33,167	56,013	59,403	65,761	80,000	14,239	22%
Total 6130 · Insurance	51,023	33,167	56,013	59,403	65,761	80,000	14,239	22%
6140 · Maintenance of Equipment								
6141 · Tires	15,492	38,029	15,029	19,157	40,769	35,000	(5,769)	-14%
6142 · Parts & Supplies	25,720	23,622	31,248	33,259	43,504	50,000	6,496	15%
6143 · Outside Work	162,105	128,196	97,255	201,839	158,167	140,000	(18,167)	-11%
6144 · Equipment Maintenance	26,839	33,158	37,489	27,583	36,399	35,994	(405)	-1%
6145 · Radio Maintenance	12,318	13,625	21,838	32,880	16,001	20,250	4,249	27%
Total 6140 · Maintenance of Equipment	242,475	236,630	202,859	314,718	294,840	281,244	(13,596)	-5%
6150 · Maintenance, Structures & Ground	129,003	182,530	87,807	228,443	142,025	215,700	73,675	52%
6160 · Medical Supplies								
6161 · Medical Supplies	5,031	5,751	6,628	14,911	93,214	60,975	(32,239)	-35%
Total 6160 · Medical Supplies	5,031	5,751	6,628	14,911	93,214	60,975	(32,239)	-35%
6170 · Dues and Subscriptions	8,172	11,045	13,562	11,655	12,909	15,268	2,359	18%
6180 · Miscellaneous								
6181 · Miscellaneous	3,347	2,521	12,298	13,167	6,016	12,000	5,984	99%
6182 · Honor Guard	2,561	1,311	1,004	(1,827)	8,678	2,150	(6,528)	-75%
6183 · Explorer Program	800	3,478	290	1,319	2,204	2,044	(160)	-7%
6184 · Pipes and Drums	-	-	-	3,747	410	-	(410)	-100%
Total 6180 · Miscellaneous	6,708	7,310	13,591	16,406	17,308	16,194	(1,114)	-6%

El Dorado Hills Fire Department

Historical Trend Analysis

TOTAL ALL FUNDS



	Actual FY16/17	Actual FY17/18	Actual FY18/19	Actual FY19/20	Forecast FY20/21	Final Budget FY21/22	Variance 20/21 Forecast vs. 21/22 Budget	Variance %
6190 · Office Supplies	28,116	21,988	25,297	27,252	26,437	45,712	19,274	73%
6200 · Professional Services								
6201 · Audit	10,250	12,650	17,975	14,300	14,550	15,900	1,350	9%
6202 · Legal/Human Resources	144,996	261,648	261,284	176,572	251,344	207,050	(44,294)	-18%
6203 · Notices	747	1,797	741	637	298	2,500	2,202	739%
6204 · Other Professional Services	136,746	136,014	87,568	174,419	126,761	109,573	(17,188)	-14%
6205 · Elections/Tax Administration	23,449	-	45	-	35,761	-	(35,761)	-100%
6206 · Public Relations	795	1,272	200	5,056	4,105	4,505	400	10%
Total 6200 · Professional Services	316,982	413,381	367,812	370,984	432,818	339,528	(93,290)	-22%
6210 · Information Technology								
6211 · Software Licenses/Subscriptions	60,553	36,536	53,538	87,457	117,036	189,534	72,499	62%
6212 · IT Support/Implementation	84,271	120,676	97,367	126,226	160,582	271,100	110,518	69%
6213 · IT Equipment	-	-	31,699	67,586	64,867	96,175	31,308	48%
Total 6210 · Information Technology	144,824	157,213	182,604	281,269	342,484	556,809	214,325	63%
6220 · Rents and Leases								
6221 · Facilities/Equipment Lease	6,120	6,819	-	5,913	53,648	58,064	4,416	8%
6222 · Solar Lease	52,016	66,105	67,034	67,969	53,181	17,277	(35,904)	-68%
Total 6220 · Total Rents and Leases	58,136	72,924	67,034	73,882	106,829	75,341	(31,488)	-29%
6230 · Small Tools and Supplies	71,561	50,012	60,120	133,337	70,692	102,316	31,624	45%
6240 · Special Expenses	-							
6241 · Non-Hosted Training	108,248	63,377	124,972	70,929	82,830	180,482	97,651	118%
6241.1 · EDC Hosted Training	-	-	-	-	-	30,000	30,000	N/A
6242 · Fire Prevention	16,245	44,586	44,031	106,686	87,134	119,050	31,916	37%
6243 · Licenses	10	10	84	400	-	-	-	N/A
Total 6240 · Special Expenses	124,502	107,973	169,087	178,015	169,965	329,532	159,567	94%
6250 · Transportation and Travel								
6251 · Fuel and Oil	53,829	65,672	68,171	74,503	76,894	115,341	38,447	50%
6252 · Travel	20,424	17,577	10,401	23,772	20,097	42,000	21,903	109%

El Dorado Hills Fire Department

Historical Trend Analysis

TOTAL ALL FUNDS



	Actual FY16/17	Actual FY17/18	Actual FY18/19	Actual FY19/20	Forecast FY20/21	Final Budget FY21/22	Variance 20/21 Forecast vs. 21/22 Budget	Variance %
6253 · Meals & Refreshments	17,798	18,456	18,555	16,603	15,224	23,000	7,776	51%
Total 6250 · Transportation and Travel	92,052	101,705	97,127	114,878	112,215	180,341	68,126	61%
6260 · Utilities								
6261 · Electricity	23,689	7,899	17,286	15,827	16,346	17,500	1,154	7%
6262 · Natural Gas/Propane	24,391	19,618	21,248	16,300	24,699	25,193	494	2%
6263 · Water/Sewer	15,343	18,077	15,565	16,343	18,785	19,161	376	2%
Total 6260 · Utilities	63,423	45,594	54,098	48,469	59,830	61,854	2,024	3%
Total Operating Expenditures	\$ 16,469,494	\$ 16,968,480	\$ 17,295,899	\$ 18,681,022	\$ 20,714,125	\$ 21,121,361	\$ 407,236	2%
Operating Revenue - Operating Expenditures	\$ 984,498	\$ 2,433,947	\$ 3,123,528	\$ 2,809,130	\$ 3,434,410	\$ 2,594,076	\$ (840,334)	
6570 · OPEB UAL Additional Lump Sum Pmt	-	1,000,000	600,000	-	1,065,834	175,437	(890,397)	-84%
6720 · Fixed Assets	773,344	579,635	1,189,045	384,327	287,082	4,377,128	4,090,046	1425%
Total Expenditures	\$ 17,242,839	\$ 18,548,115	\$ 19,084,944	\$ 19,065,349	\$ 22,067,041	\$ 25,673,926	\$ 3,606,885	16%
Total Revenue - Total Expenditures	\$ 3,289,885	\$ 3,995,811	\$ 2,914,395	\$ 4,160,018	\$ 3,265,897	\$ (858,489)	\$ (4,124,386)	
<u>FUND TRANSFERS</u>								
Transfers to Development Fee Fund	\$ (2,985,102)	\$ (2,867,200)	\$ (1,392,661)	\$ (1,504,149)	\$ (1,171,839)	\$ (1,100,000)	\$ 71,839	-7%
Transfers from Development Fee Fund	-	1,358,755	-	572,510	51,489	1,862,594	1,811,105	97%
Transfers to Pension Reserve Fund	-	(450,000)	(1,654,700)	(2,170,119)	(1,250,000)	(1,000,000)	250,000	-25%
Transfers from Capital Replacement Fund	773,344	98,893	813,090	187,772	235,593	2,550,277		
Transfers to Capital Replacement Fund	-	(850,000)	(800,000)	(800,000)	(1,131,141)	(1,454,382)		
Net Change in Unassigned/Non-Spendable Fund Balance	\$ 1,078,128	\$ 1,286,259	\$ (119,875)	\$ 446,032	\$ 0	\$ (0)		



RESERVE FUND SUMMARY

El Dorado Hills Fire Department

Reserve Fund Summary

2021/22 Final Budget



	RESERVE FUND BALANCE AS OF					
	6/30/2017	6/30/2018	6/30/2019	6/30/2020	FORECAST 6/30/2021	FINAL BUDGET 6/30/2022
General Reserve Fund (Unassigned/Nonspendable)	14,632,614	15,918,875	15,798,996	16,245,031	16,245,031	16,245,031
Capital Replacement Reserve Fund (Committed)	3,052,680	3,803,787	3,790,697	4,402,926	5,769,660	4,673,765
Total Unrestricted Reserve Funds	17,685,294	19,722,662	19,589,693	20,647,957	22,014,692	20,918,796
Pension Reserve Fund	-	455,760	2,110,460	4,280,579	5,530,579	6,530,579
Development Fee Reserve Fund	6,682,221	8,190,667	9,583,327	10,514,964	11,687,838	10,925,244
Total Restricted Reserve Funds	6,682,221	8,646,427	11,693,787	14,795,543	17,218,417	17,455,823
Grand Total Fund Balances	\$ 24,367,515	\$ 28,369,089	\$ 31,283,480	\$ 35,443,500	\$ 39,233,108	\$ 38,374,619



FINAL BUDGET RESOLUTION



EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION 2021-12

Resolution Adopting the 2021-2022 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 2021-2022 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 2021-2022 is hereby adopted in accordance with the following:

Wages & Benefits:	\$18,401,275
Services and Supplies:	2,720,086
OPEB Lump Sum Payments:	175,437
Fixed Assets:	
Structures and Improvements	1,354,382
Apparatus and Vehicles	2,098,413
Equipment and Other	924,333
	<hr/>
Total Budget Requirements:	\$25,673,926

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

BE IT FURTHER RESOLVED that the means of financing the fixed assets listed in the amount of \$4,377,128 will be by monies derived from the General Fund, 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 16th day of September, 2021, by the following vote:

AYES: 5

ABSTAIN: 0

NOES: 0

ABSENT: 0



Timothy J. White, Board President

ATTEST:



Jessica Braddock, Board Secretary

