

# **EL DORADO HILLS FIRE DEPARTMENT**



**2020/21 MID-YEAR BUDGET**

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## INTRODUCTION

The District regularly monitors its actual financial results versus the final approved budget at its regular monthly board meetings. As the fiscal year progresses, assumptions and expectations change based on new information and circumstances. This review process allows the District to adjust its financial projections based on the latest available information. The proposed 2020/21 Mid-Year Budget incorporates the latest assumptions for revenue, expenditures, and fund balances. Below is a summary of significant changes by category from the Final Budget to the proposed Mid-Year Budget.

## SUMMARY OF CHANGES

### **Property Tax Revenue**

Overall, property tax revenue is relatively unchanged from the Final Budget. There are minor offsetting changes in projected Unsecured Tax Revenue, Supplemental Tax Revenue and the Property Tax Administration Fee based on actual results and the latest available trends in these categories.

### **Miscellaneous Operating Revenue**

There is a projected increase of about \$1,169,723, or 51% in Miscellaneous Operating Revenue. This increase is primarily due to an increase in OES/Mutual Aid Reimbursements projected for the year based on the severe 2020 fire season. Other increases in this category include a minor increase in Operating Grants Revenue due to an unanticipated CARES Act Grant reimbursement from the JPA, as well as increases in Other Miscellaneous Revenue due to an amendment to the Rescue Shared Services agreement and higher workers' compensation reimbursements than originally projected. There is a partially offsetting decrease in Interest Earned due to a decline in interest rates since the Final Budget was adopted.

### **Development Fees**

Projections for Development Fee Revenue have decreased by \$142,987, or 11% from the Final Budget amount. This change is based on a lower actual collection rate than originally anticipated to date this fiscal year, as well as lower interest earnings.

### **Wages & Benefits**

Base salaries and wages in the proposed Mid-Year Budget remain relatively consistent with that in the Final Budget, while there are significant increases in budgeted overtime. The increase in budgeted overtime over original projections is due to a severe 2020 fire season. There is partial offsetting savings in Workers' Compensation insurance due to a favorable renewal rate in 2021 and PERS Health Benefits due to favorable plan changes made by employees during 2021 open enrollment. There is also savings in Dental/Vision Expense due to fewer employee HRA reimbursements than originally projected.

### **Clothing & Personal Supplies**

There is projected savings in Other Clothing & Personal Supplies of \$48,964, or 41% due to a delay in the timing of purchase for several items included in the Final Budget.

### **Maintenance, Structures & Ground**

This category is projected to come in favorable to the Final Budget by about \$29,841, or 17% due to

the delay in timing of several facilities projects.

### **Professional Services**

Overall, Professional Services is expected to be relatively consistent with the final budget, with slight increases in Other Professional Services for newly added consulting work for a CFD study, as well as an increase in the actual cost of the 2020 Elections over what was originally budgeted.

### **Information Technology**

There is projected savings in Software Licenses/Subscriptions due to a favorable quote for the planned Records Management System (RMS) replacement planned for late in the fiscal year. There is also projected savings in IT Support/Implementation due to a decrease in the projected cost and a delay in the timing of the JPA MDC server maintenance passthrough. Finally, IT Equipment costs are projected to increase to support the completion of the IT infrastructure at the Employee Development Center (EDC).

### **Training/Travel**

The District is recognizing savings in the Training and Travel categories this fiscal year compared to the Final Budget due to COVID-19 delays. Training has recently resumed, and it is expected that much of this savings will be carried into the 2021/22 budget.

### **OPEB UAL Additional Lump Sum Payment**

Due to projected increases in operating revenue over and above projected increases in operating expenditures, there is an increase in the planned contribution toward the District's OPEB Unfunded Liability as per the adopted Reserve Policy. This projected contribution will be adjusted based on actual results after year-end close and will be made to one or both of the District's OPEB Section 115 Trust accounts.

### **Fixed Assets**

There is a significant projected decrease in Fixed Asset purchases compared to the Final Budget. This is mostly due to timing of purchases and projects. The Type I Engine included in the Final Budget will not be delivered until fiscal year 2021/22, and will therefore be carried forward into the 2021/22 budget. The CAD to CAD upgrade project has also been delayed and will be carried forward into the 2021/22 budget. The budgeted laryngoscopes did not meet the capitalization threshold and were recorded in Medical Supplies Expense. Finally, the training center expenditures are estimated to come in significantly less than the final budget amount due to delays in the timing of the project. Newly added capital expenditures in the Mid-Year Budget include the implementation costs for a Records Management Replacement (RMS) software and IDT software for the Community Risk Reduction Division.

### **Transfer to Pension Reserve Fund**

This transfer was reclassified in the Mid-Year budget to appropriately reflect as a fund transfer rather than an expenditure. The amount of the projected transfer also increased from the Final Budget amount due to a projected increase in the excess of operating revenue over operating expenditures.

## **RECOMMENDATION**

Staff recommends that the Board adopt the proposed 2020/21 Mid-Year Budget adjustments.

**El Dorado Hills Fire Department**  
**Mid-Year Budget Summary - ALL FUNDS**  
**Fiscal Year 2020/21**



	General Fund	Capital Replacement Fund	Development Fee Fund	Pension Reserve Fund	Total All Funds
<b>Revenue</b>					
Property Tax Revenue	20,107,241				20,107,241
Fire Prevention Fee Revenue	194,773				194,773
Other Miscellaneous Operating Revenue	3,443,563				3,443,563
Development Fee Revenue			1,257,013		1,257,013
Proceeds from Sale of Assets	12,565				12,565
<b>Total Revenue</b>	<b>\$ 23,758,142</b>	<b>\$ -</b>	<b>\$ 1,257,013</b>	<b>\$ -</b>	<b>\$ 25,015,155</b>
<b>Expenditures</b>					
Wages & Benefits	18,271,379		-		18,271,379
Other Operating Expenditures	2,279,201		-		2,279,201
Pension/OPEB UAL Lump Sum Pmt	821,172		-		821,172
Fixed Assets	-	296,790	51,489		348,278
<b>Total Expenditures</b>	<b>\$ 21,371,753</b>	<b>\$ 296,790</b>	<b>\$ 51,489</b>	<b>\$ -</b>	<b>\$ 21,720,031</b>
<b>Revenue Less Expenditures</b>	<b>\$ 2,386,390</b>	<b>\$ (296,790)</b>	<b>\$ 1,205,525</b>	<b>\$ -</b>	<b>\$ 3,295,125</b>
<b>Reserve Fund Transfer Summary:</b>					
<b>Beginning Balance, 6/30/2020</b>	<b>\$ 16,245,031</b>	<b>\$ 4,402,926</b>	<b>\$ 10,514,964</b>	<b>\$ 4,280,579</b>	<b>\$ 35,443,500</b>
Transfer to/ (from) General Reserve Fund (Unassigned)	2,386,390	1,136,390	-	1,250,000	4,772,779
Transfer to/ (from) Capital Replacement Fund (Committed)	(1,136,390)	(296,790)	-	-	(1,433,179)
Transfer to/ (from) Pension Reserve Fund (Restricted)	(1,250,000)	-	-	-	(1,250,000)
Transfer to/ (from) Development Fee Fund (Restricted)	-	-	1,205,525	-	1,205,525
Total Increase/ (Decrease) in Reserve Balances	(0)	839,600	1,205,525	1,250,000	3,295,125
<b>Ending Balance, 6/30/2021 (PROJECTED)</b>	<b>\$ 16,245,031</b>	<b>\$ 5,242,526</b>	<b>\$ 11,720,489</b>	<b>\$ 5,530,579</b>	<b>\$ 38,738,625</b>

## El Dorado Hills Fire Department

### Capital Assets 2020/21

#### Mid-Year Budget



PROGRAM NAME	ASSET DESCRIPTION	MID-YEAR BUDGET			FINAL BUDGET	DIFFERENCE	COMMENTS
		Capital Replacement Fund	Development Fee Fund	TOTAL	TOTAL	TOTAL	
Communications	CAD to CAD upgrade; MDC Tablet (1)	\$ -	\$ -	\$ -	\$ 137,000	\$ (137,000)	
Training	Tactel Grip Hoist	\$ 6,400	\$ -	\$ 6,400	\$ 6,400	\$ -	
Equipment	Chest Compression Devices (7) (Grant Funded)	\$ 132,923	\$ -	\$ 132,923	\$ 128,520	\$ 4,403	
Equipment	Laryngoscope (Grant Funded)	\$ -	\$ -	\$ -	\$ 18,885	\$ (18,885)	Did not meet capitalization threshold. Purchased under Medical Supplies Expense.
Equipment	Room Decontamination System (Grant Funded)	\$ 16,588	\$ -	\$ 16,588	\$ 17,000	\$ (412)	
Capital Facilities Improvements	Riding Mower	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	
Information Technology	Zoom Classroom Equipment/Installation (3) (Grant Funded)	\$ 69,715		\$ 69,715	\$ 39,000	\$ 30,715	
Apparatus	Type I Engine Replacement (8572)	\$ -	\$ -	\$ -	\$ 650,000	\$ (650,000)	
Training Center	Training Center Construction	\$ 17,163	\$ 51,489	\$ 68,652	\$ 1,000,000	\$ (931,348)	
Software	IDT Software for CRRD	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	Includes implementation costs
Software	ImageTrend Records Management System (RMS)	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	Includes implementation costs
<b>TOTAL</b>		<b>\$ 296,790</b>	<b>\$ 51,489</b>	<b>\$ 348,278</b>	<b>\$ 2,000,805</b>	<b>\$ (1,652,527)</b>	

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



	<b>Mid-Year Budget FY20/21</b>	<b>Final Budget FY20/21</b>	<b>Variance</b>	<b>Variance %</b>
<b>Revenue</b>				
3240 · Tax Revenue				
3260 · Secured Tax Revenue	19,490,891	19,490,891	-	0%
3270 · Unsecured Tax Revenue	378,364	353,986	24,378	7%
3280 · Homeowners Tax Revenue	157,520	157,520	-	0%
3320 · Supplemental Tax Revenue	317,753	370,000	(52,247)	-14%
3330 · Sacramento County Revenue	31,170	31,170	-	0%
3335 · Latrobe Revenue				
3335.2 · Latrobe Special Tax	36,900	36,900	-	0%
3335.3 · Latrobe Base Transfer	81,957	82,000	(43)	0%
3340 · Property Tax Administration Fee	(387,314)	(433,893)	46,579	-11%
<b>Total 3240 · Tax Revenue</b>	<b>20,107,241</b>	<b>20,088,575</b>	<b>18,667</b>	<b>0%</b>
3506 · Misc. Revenue, Fire Prev. Fees	194,773	200,000	(5,227)	-3%
3510 · Misc. Operating Revenue				
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	175,896	27,285	16%
3514.2 · Capital Grants Revenue	66,764	66,764	-	0%
3515 · OES/Mutual Aid Reimbursement	1,717,802	432,000	1,285,802	298%
3520 · Interest Earned	91,501	300,000	(208,499)	-69%
3510 · Misc. Operating Revenue - Other	160,135	95,000	65,135	69%
<b>Total 3510 · Misc. Operating Revenue</b>	<b>3,443,563</b>	<b>2,273,840</b>	<b>1,169,723</b>	<b>51%</b>
3570 · Proceeds from Sale of Assets	12,565	-	12,565	100%
<b>Total Revenue</b>	<b>\$ 23,758,142</b>	<b>\$ 22,562,414</b>	<b>\$ 1,195,728</b>	<b>5.3%</b>
<b>Operating Expenditures</b>				
6000 · Wages & Benefits				
6001 · Salaries & Wages, Fire	6,887,722	6,943,601	(55,879)	-1%
6011 · Education/Longevity Pay	484,861	506,548	(21,686)	-4%
6016 · Salaries & Wages, Admin/Prev	921,058	927,463	(6,405)	-1%
6017 · Intern/Volunteer Stipends	2,105	3,000	(895)	-30%
6018 · Director Pay	11,800	16,000	(4,200)	-26%

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



	<b>Mid-Year Budget FY20/21</b>	<b>Final Budget FY20/21</b>	<b>Variance</b>	<b>Variance %</b>
6019 · Overtime				
6019.1 · Overtime, Operational	1,459,602	1,843,249	(383,646)	-21%
6019.2 · Overtime, Outside Aid	1,256,886	360,000	896,886	249%
6019.3 · Overtime, JPA	322,061	150,000	172,061	115%
Total 6019 · Overtime	3,038,549	2,353,249	685,301	29%
6020 · P.E.R.S. Retirement	3,137,941	3,074,979	62,963	2%
6030 · Workers Compensation	586,372	621,404	(35,032)	-6%
6031 · Life Insurance	6,179	6,671	(492)	-7%
6032 · P.E.R.S. Health Benefits	1,712,921	1,798,141	(85,221)	-5%
6033 · Disability Insurance	20,532	21,122	(590)	-3%
6034 · Health Cost of Retirees	1,098,894	1,063,825	35,069	3%
6040 · Dental/Vision Expense	181,717	222,360	(40,643)	-18%
6050 · Unemployment Insurance	11,396	15,120	(3,724)	-25%
6070 · Medicare	169,332	156,195	13,137	8%
<b>Total 6000 · Wages &amp; Benefits</b>	<b>18,271,379</b>	<b>17,729,678</b>	<b>541,701</b>	<b>3%</b>
<b>Salaries &amp; Wages as a % of Revenue</b>	<b>77%</b>	<b>79%</b>		
6100 · Clothing & Personal Supplies				
6001 · Uniform Allowance	48,826	52,200	(3,374)	-6%
6002 · Other Clothing & Personal Supplies	71,260	120,225	(48,964)	-41%
<b>Total 6100 Clothing &amp; Personal Supplies</b>	<b>120,086</b>	<b>172,425</b>	<b>(52,339)</b>	<b>-30%</b>
6110 · Network/Communications				
6111 · Telecommunications	46,534	37,750	8,784	23%
6112 · Dispatch Services	73,929	60,000	13,929	23%
6113 · Network/Connectivity	51,506	58,262	(6,756)	-12%
<b>Total 6110 · Network/Communications</b>	<b>171,968</b>	<b>156,011</b>	<b>15,957</b>	<b>10%</b>
6120 · Housekeeping	39,818	54,311	(14,493)	-27%
6130 · Insurance				
6131 · General Insurance	65,761	66,000	(239)	0%
<b>Total 6130 · Insurance</b>	<b>65,761</b>	<b>66,000</b>	<b>239</b>	<b>0%</b>
6140 · Maintenance of Equipment				
6141 · Tires	40,769	25,000	15,769	63%



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



	<b>Mid-Year Budget FY20/21</b>	<b>Final Budget FY20/21</b>	<b>Variance</b>	<b>Variance %</b>
6142 · Parts & Supplies	43,504	35,000	8,504	24%
6143 · Outside Work	158,167	160,000	(1,833)	-1%
6144 · Equipment Maintenance	36,399	42,960	(6,561)	-15%
6145 · Radio Maintenance	16,001	16,680	(679)	-4%
<b>Total 6140 · Maintenance of Equipment</b>	<b>294,840</b>	<b>279,640</b>	<b>15,200</b>	<b>5%</b>
6150 · Maintenance, Structures & Ground	142,025	171,867	(29,841)	-17%
6160 · Medical Supplies				
6161 · Medical Supplies	93,214	80,931	12,283	15%
<b>Total 6160 · Medical Supplies</b>	<b>93,214</b>	<b>80,931</b>	<b>12,283</b>	<b>15%</b>
6170 · Dues and Subscriptions	12,909	14,044	(1,135)	-8%
6180 · Miscellaneous				
6181 · Miscellaneous	6,016	12,000	(5,984)	-50%
6182 · Honor Guard	8,678	2,600	6,078	234%
6183 · Explorer Program	2,204	4,087	(1,883)	-46%
6184 · Pipes and Drums	410	3,000	(2,590)	-86%
<b>Total 6180 · Miscellaneous</b>	<b>17,308</b>	<b>21,687</b>	<b>(4,379)</b>	<b>-20%</b>
6190 · Office Supplies	26,437	29,443	(3,006)	-10%
6200 · Professional Services				
6201 · Audit	14,550	15,900	(1,350)	-8%
6202 · Legal/Human Resources	251,344	242,118	9,226	4%
6203 · Notices	298	2,500	(2,202)	-88%
6204 · Other Professional Services	126,761	111,144	15,617	14%
6205 · Elections/Tax Administration	35,761	25,000	10,761	100%
6206 · Public Relations	4,105	6,400	(2,295)	-36%
<b>Total 6200 · Professional Services</b>	<b>432,818</b>	<b>403,062</b>	<b>29,757</b>	<b>7%</b>
6210 · Information Technology				
6211 · Software Licenses/Subscriptions	117,036	178,640	(61,605)	-34%
6212 · IT Support/Implementation	160,582	205,076	(44,494)	-22%
6213 · IT Equipment	64,867	25,398	39,469	155%
<b>Total 6210 · Information Technology</b>	<b>342,484</b>	<b>409,114</b>	<b>(66,630)</b>	<b>-16%</b>
6220 · Rents and Leases				
6221 · Facilities/Equipment Lease	53,648	55,299	(1,651)	-3%

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



	<b>Mid-Year Budget FY20/21</b>	<b>Final Budget FY20/21</b>	<b>Variance</b>	<b>Variance %</b>
6222 · Solar Lease	53,181	69,108	(15,927)	-23%
<b>Total 6220 · Rents and Leases</b>	<b>106,829</b>	<b>124,407</b>	<b>(17,578)</b>	<b>-14%</b>
6231 · Hose	8,479	29,385	(20,906)	-71%
6232 · Small Tools & Equipment - Apparatus	24,135	9,500	14,635	154%
6233 · Small Tools & Equipment - Station	38,078	36,390	1,688	5%
<b>6230 · Small Tools and Supplies</b>	<b>70,692</b>	<b>75,275</b>	<b>(4,583)</b>	<b>-6%</b>
<b>6240 · Special Expenses</b>				
6241 · Training	82,830	143,821	(60,991)	-42%
6242 · Fire Prevention	87,134	81,300	5,834	7%
<b>Total 6240 · Special Expenses</b>	<b>169,965</b>	<b>225,121</b>	<b>(55,156)</b>	<b>-25%</b>
<b>6250 · Transportation and Travel</b>				
6251 · Fuel and Oil	76,894	80,000	(3,106)	-4%
6252 · Travel	20,097	35,000	(14,903)	-43%
6253 · Meals & Refreshments	15,224	19,000	(3,776)	-20%
<b>Total 6250 · Transportation and Travel</b>	<b>112,215</b>	<b>134,000</b>	<b>(21,785)</b>	<b>-16%</b>
<b>6260 · Utilities</b>				
6261 · Electricity	16,346	18,400	(2,054)	-11%
6262 · Natural Gas/Propane	24,699	22,200	2,499	11%
6263 · Water/Sewer	18,785	16,200	2,585	16%
<b>Total 6260 · Utilities</b>	<b>59,830</b>	<b>56,800</b>	<b>3,030</b>	<b>5%</b>
<b>Total Operating Expenditures</b>	<b>\$ 20,550,580</b>	<b>\$ 20,203,816</b>	<b>\$ 346,764</b>	<b>1.7%</b>
<b>Total Operating Expenditures excluding W&amp;B</b>	<b>\$ 2,279,201</b>	<b>\$ 2,474,138</b>	<b>\$ (194,937)</b>	<b>-7.9%</b>
<b>Revenue - Operating Expenditures</b>	<b>\$ 3,207,562</b>	<b>\$ 2,358,598</b>	<b>\$ 848,964</b>	<b>36%</b>
6560 · Pension UAL Additional Lump Sum Pmt	-	1,000,000	(1,000,000)	100%
6570 · OPEB UAL Additional Lump Sum Pmt	821,172	11,870	809,302	100%
<b>Total Expenditures</b>	<b>\$ 21,371,753</b>	<b>\$ 21,215,686</b>	<b>\$ 156,067</b>	<b>0.7%</b>
<b>Total Revenue - Total Expenditures</b>	<b>\$ 2,386,390</b>	<b>\$ 1,346,728</b>	<b>\$ 1,039,661</b>	<b>77%</b>
<b>Transfer to Pension Reserve Fund</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>\$ 1,250,000</b>	<b>100%</b>

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



	Mid-Year Budget FY20/21	Final Budget FY20/21	Variance	Variance %
Transfer to Capital Replacement Fund	\$ 1,136,390	\$ 1,346,729	\$ (210,339)	-16%
Net Increase/Decrease in Unassigned Fund Balance	\$ (0)	\$ (0)	\$ 0	0%



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY 2020/21

SUMMARY				
Full-time Positions				
	Authorized Positions	Actual Filled Positions	Funded Positions (Final Budget)	Proposed Changes
Office of the Fire Chief	6.5	4.5	5.5	0
Operations Branch	59	59	59	0
Administration Branch	5.175	4.5	5.175	0
Total	70.675	68	69.675	0



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY 2020/21

OFFICE OF THE FIRE CHIEF				
Position	Auth'd Positions	Actual Filled Positions	Funded Positions (Final Budget)	Proposed Changes
Fire Chief	1	1	1	
Administrative Assistant II	0.5	0.5	0.5	
<b>COMMUNITY RISK REDUCTION</b>				
Fire Marshal/Division Chief	1	0	1	-1
Fire Prevention Specialist	2	1	1	1
Fire Prevention Inspector I	1	1	1	
Community Risk Reduction Technician	1	1	1	
	6.5	4.5	5.5	0



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY 2020/21

OPERATIONS BRANCH				
Position	Auth'd Positions	Actual Filled Positions	Funded Positions (Final Budget)	Proposed Changes
Deputy Chief, Operations	1	1	1	
Administrative Assistant II, Operations Branch	1	1	1	
Operations Support Specialist	1	1	1	
<b>FIRE SUPPRESSION</b>				
Battalion Chiefs	3	3	3	
Fire Captains	15	15	15	
Fire Engineers	15	15	15	
Firefighters	22	22	22	
<b>EMERGENCY MEDICAL SERVICES (EMS)</b>				
Day Staff Captain, EMS	0.5	0.5	0.5	
<b>TRAINING/SAFETY</b>				
Day Staff Captain, Training	0.5	0.5	0.5	
	59	59	59	0



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

**Mid-Year Budget FY 2020/21**

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

# El Dorado Hills Fire Department

## Historical Trend Analysis

### TOTAL ALL FUNDS



	Actual FY16/17	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY20/21	Mid-Year Budget FY20/21	Variance 20/21 Final vs. 20/21 Mid-Year	Variance %
<b>Revenue</b>								
3240 · Tax Revenue								
3260 · Secured Tax Revenue	15,143,354	16,254,990	17,700,565	18,474,778	19,490,891	19,490,891	-	0%
3270 · Unsecured Tax Revenue	283,551	278,713	306,727	335,532	353,986	378,364	24,378	6%
3280 · Homeowners Tax Revenue	148,084	152,399	157,876	157,520	157,520	157,520	-	0%
3320 · Supplemental Tax Revenue	318,445	384,609	174,526	547,056	370,000	317,753	(52,247)	-16%
3330 · Sacramento County Revenue	16,171	16,663	17,096	29,545	31,170	31,170	-	0%
3335 · Latrobe Revenue						-	-	
3335.2 · Latrobe Special Tax	35,622	35,742	35,907	35,884	36,900	36,900	-	0%
3335.3 · Latrobe Base Transfer	-	500,000	-	160,295	82,000	81,957	(43)	0%
3340 · Property Tax Administration Fee	(352,143)	(307,782)	(346,739)	(377,298)	(433,893)	(387,314)	46,579	-12%
<b>Total 3240 · Tax Revenue</b>	<b>15,593,084</b>	<b>17,315,334</b>	<b>18,045,958</b>	<b>19,363,312</b>	<b>20,088,575</b>	<b>20,107,241</b>	<b>18,667</b>	<b>0%</b>
3506 · Misc. Revenue, Fire Prev. Fees	63,828	99,714	126,904	197,017	200,000	194,773	(5,227)	-3%
3510 · Misc. Operating Revenue								
3512 · JPA Revenue	982,207	1,162,437	1,150,000	1,150,000	1,150,000	1,150,000	-	0%
3513 · Rental Income (Cell site)	25,200	25,200	26,155	49,980	54,180	54,180	-	0%
3514.1 · Operating Grants Revenue	-	-	-	-	175,896	203,181	27,285	13%
3514.2 · Capital Grants Revenue	-	-	-	-	66,764	66,764	-	0%
3515 · OES/Mutual Aid Reimbursement	613,557	524,276	666,922	211,426	432,000	1,717,802	1,285,802	75%
3520 · Interest Earned	109,689	225,426	385,619	339,109	300,000	91,501	(208,499)	-228%
3510 · Misc. Operating Revenue - Other	66,426	50,040	17,868	179,308	95,000	160,135	65,135	41%
<b>Total 3510 · Misc. Operating Revenue</b>	<b>1,797,080</b>	<b>1,987,379</b>	<b>2,246,564</b>	<b>1,929,823</b>	<b>2,273,840</b>	<b>3,443,563</b>	<b>1,169,723</b>	<b>34%</b>
<b>Total Operating Revenue</b>	<b>\$ 17,453,992</b>	<b>\$ 19,402,427</b>	<b>\$ 20,419,427</b>	<b>\$ 21,490,152</b>	<b>\$ 22,562,414</b>	<b>\$ 23,745,577</b>	<b>\$ 1,183,163</b>	<b>5%</b>
<b>Development Fees</b>								
3550 · Development Fees								
3560 · Development Fee Revenue	2,985,102	2,307,138	1,392,661	1,504,149	1,400,000	1,257,013	(142,987)	-11%
<b>Total 3550 · Development Fee Revenue</b>	<b>2,985,102</b>	<b>2,307,138</b>	<b>1,392,661</b>	<b>1,504,149</b>	<b>1,400,000</b>	<b>1,257,013</b>	<b>(142,987)</b>	<b>-11%</b>
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%
<b>Total Revenue</b>	<b>\$ 20,532,724</b>	<b>\$ 22,543,926</b>	<b>\$ 21,999,340</b>	<b>\$ 23,225,367</b>	<b>\$ 23,962,414</b>	<b>\$ 25,015,155</b>	<b>\$ 1,052,741</b>	<b>4%</b>



# El Dorado Hills Fire Department

## Historical Trend Analysis

### TOTAL ALL FUNDS



	Actual FY16/17	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY20/21	Mid-Year Budget FY20/21	Variance 20/21 Final vs. 20/21 Mid-Year	Variance %
<b>Operating Expenditures</b>								
6000 · Salaries & Wages								
6001 · Salaries & Wages, Fire	5,772,002	5,937,072	6,396,335	6,772,687	6,943,601	6,887,722	(55,879)	-1%
6011 · Education/Longevity Pay	450,922	446,642	449,258	524,606	506,548	484,861	(21,686)	-4%
6016 · Salaries & Wages, Admin/Prev	545,310	607,440	636,224	845,731	927,463	921,058	(6,405)	-1%
6017 · Intern/Volunteer Stipends	69,179	-	4,810	2,795	3,000	2,105	(895)	-43%
6018 · Director Pay	16,905	14,795	11,800	15,100	16,000	11,800	(4,200)	-36%
6019 · Overtime								
6019.1 · Overtime, Operational	1,606,931	2,020,156	1,482,851	1,533,600	1,843,249	1,459,602	(383,646)	-26%
6019.2 · Overtime, Outside Aid	527,019	485,075	536,831	169,910	360,000	1,256,886	896,886	71%
6019.3 · Overtime, JPA	164,928	215,408	192,545	111,557	150,000	322,061	172,061	53%
Total 6019 · Overtime	2,298,879	2,720,639	2,212,227	1,815,067	2,353,249	3,038,549	685,301	23%
6020 · P.E.R.S. Retirement	2,228,851	2,216,493	2,544,301	2,804,444	3,074,979	3,137,941	62,963	2%
6030 · Workers Compensation	765,480	667,861	571,736	529,286	621,404	586,372	(35,032)	-6%
6031 · Life Insurance	5,875	5,609	6,498	5,578	6,671	6,179	(492)	-8%
6032 · P.E.R.S. Health Benefits	1,431,009	1,417,119	1,562,904	1,717,501	1,798,141	1,712,921	(85,221)	-5%
6033 · Disability Insurance	16,660	16,663	17,655	20,087	21,122	20,532	(590)	-3%
6034 · Health Cost of Retirees	856,646	890,325	917,124	1,017,446	1,063,825	1,098,894	35,069	3%
6040 · Dental/Vision Expense	173,391	145,843	136,985	131,866	222,360	181,717	(40,643)	-22%
6050 · Unemployment Insurance	14,484	14,553	11,742	9,741	15,120	11,396	(3,724)	-33%
6070 · Medicare	128,876	136,363	137,374	146,810	156,195	169,332	13,137	8%
Total 6000 · Salaries & Wages	14,774,469	15,237,416	15,616,972	16,358,743	17,729,678	18,271,379	541,701	3%
Salaries & Wages as a % of Operating Revenue	85%	79%	76%	76%	79%	77%		
6100 · Clothing & Personal Supplies								
6001 · Uniform Allowance	58,550	49,437	51,970	49,554	52,200	48,826	(3,374)	-7%
6002 · Other Clothing & Personal Supplies	65,816	52,653	44,073	210,532	120,225	71,260	(48,964)	-69%
Total 6100 Clothing & Personal Supplies	124,366	102,090	96,044	260,086	172,425	120,086	(52,339)	-44%

# El Dorado Hills Fire Department

## Historical Trend Analysis

### TOTAL ALL FUNDS



	Actual FY16/17	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY20/21	Mid-Year Budget FY20/21	Variance 20/21 Final vs. 20/21 Mid-Year	Variance %
<b>6110 · Network/Communications</b>								
6111 · Telecommunications	54,452	49,385	43,449	36,255	37,750	46,534	8,784	19%
6112 · Dispatch Services	105,277	56,115	57,694	63,214	60,000	73,929	13,929	19%
6113 · Network/Connectivity	30,824	39,919	40,493	37,068	58,262	51,506	(6,756)	-13%
<b>Total 6110 · Communications</b>	<b>190,553</b>	<b>145,418</b>	<b>141,636</b>	<b>136,537</b>	<b>156,011</b>	<b>171,968</b>	<b>15,957</b>	<b>9%</b>
<b>6120 · Housekeeping</b>	<b>38,097</b>	<b>36,335</b>	<b>37,606</b>	<b>52,034</b>	<b>54,311</b>	<b>39,818</b>	<b>(14,493)</b>	<b>-36%</b>
<b>6130 · Insurance</b>								
6131 · General Insurance	51,023	33,167	56,013	59,403	66,000	65,761	(239)	0%
<b>Total 6130 · Insurance</b>	<b>51,023</b>	<b>33,167</b>	<b>56,013</b>	<b>59,403</b>	<b>66,000</b>	<b>65,761</b>	<b>(239)</b>	<b>0%</b>
<b>6140 · Maintenance of Equipment</b>								
6141 · Tires	15,492	38,029	15,029	19,157	25,000	40,769	15,769	39%
6142 · Parts & Supplies	25,720	23,622	31,248	33,259	35,000	43,504	8,504	20%
6143 · Outside Work	162,105	128,196	97,255	201,839	160,000	158,167	(1,833)	-1%
6144 · Equipment Maintenance	26,839	33,158	37,489	27,583	42,960	36,399	(6,561)	-18%
6145 · Radio Maintenance	12,318	13,625	21,838	32,880	16,680	16,001	(679)	-4%
<b>Total 6140 · Maintenance of Equipment</b>	<b>242,475</b>	<b>236,630</b>	<b>202,859</b>	<b>314,718</b>	<b>279,640</b>	<b>294,840</b>	<b>15,200</b>	<b>5%</b>
<b>6150 · Maintenance, Structures &amp; Ground</b>	<b>129,003</b>	<b>182,530</b>	<b>87,807</b>	<b>228,443</b>	<b>171,867</b>	<b>142,025</b>	<b>(29,841)</b>	<b>-21%</b>
<b>6160 · Medical Supplies</b>								
6161 · Medical Supplies	5,031	5,751	6,628	14,911	80,931	93,214	12,283	13%
<b>Total 6160 · Medical Supplies</b>	<b>5,031</b>	<b>5,751</b>	<b>6,628</b>	<b>14,911</b>	<b>80,931</b>	<b>93,214</b>	<b>12,283</b>	<b>13%</b>
<b>6170 · Dues and Subscriptions</b>	<b>8,172</b>	<b>11,045</b>	<b>13,562</b>	<b>11,655</b>	<b>14,044</b>	<b>12,909</b>	<b>(1,135)</b>	<b>-9%</b>
<b>6180 · Miscellaneous</b>								
6181 · Miscellaneous	3,347	2,521	12,298	13,167	12,000	6,016	(5,984)	-99%
6182 · Honor Guard	2,561	1,311	1,004	(1,827)	2,600	8,678	6,078	70%
6183 · Explorer Program	800	3,478	290	1,319	4,087	2,204	(1,883)	-85%

# El Dorado Hills Fire Department

## Historical Trend Analysis

### TOTAL ALL FUNDS



	Actual FY16/17	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY20/21	Mid-Year Budget FY20/21	Variance 20/21 Final vs. 20/21 Mid-Year	Variance %
6184 · Pipes and Drums	-	-	-	3,747	3,000	410	(2,590)	-632%
Total 6180 · Miscellaneous	6,708	7,310	13,591	16,406	21,687	17,308	(4,379)	-25%
6190 · Office Supplies	28,116	21,988	25,297	27,252	29,443	26,437	(3,006)	-11%
6200 · Professional Services								
6201 · Audit	10,250	12,650	17,975	14,300	15,900	14,550	(1,350)	-9%
6202 · Legal/Human Resources	144,996	261,648	261,284	176,572	242,118	251,344	9,226	4%
6203 · Notices	747	1,797	741	637	2,500	298	(2,202)	-739%
6204 · Other Professional Services	136,746	136,014	87,568	174,419	111,144	126,761	15,617	12%
6205 · Elections/Tax Administration	23,449	-	45	-	25,000	35,761	10,761	30%
6206 · Public Relations	795	1,272	200	5,056	6,400	4,105	(2,295)	-56%
Total 6200 · Professional Services	316,982	413,381	367,812	370,984	403,062	432,818	29,757	7%
6210 · Information Technology								
6211 · Software Licenses/Subscriptions	60,553	36,536	53,538	87,457	178,640	117,036	(61,605)	-53%
6212 · IT Support/Implementation	84,271	120,676	97,367	126,226	205,076	160,582	(44,494)	-28%
6213 · IT Equipment	-	-	31,699	67,586	25,398	64,867	39,469	61%
Total 6210 · Information Technology	144,824	157,213	182,604	281,269	409,114	342,484	(66,630)	-19%
6220 · Rents and Leases								
6221 · Facilities/Equipment Lease	6,120	6,819	-	5,913	55,299	53,648	(1,651)	-3%
6222 · Solar Lease	52,016	66,105	67,034	67,969	69,108	53,181	(15,927)	-30%
Total 6220 · Total Rents and Leases	58,136	72,924	67,034	73,882	124,407	106,829	(17,578)	-16%
6230 · Small Tools and Supplies	71,561	50,012	60,120	133,337	75,275	70,692	(4,583)	-6%
6240 · Special Expenses	-							
6241 · Training	108,248	63,377	124,972	70,929	143,821	82,830	(60,991)	-74%
6242 · Fire Prevention	16,245	44,586	44,031	106,686	81,300	87,134	5,834	7%
6243 · Licenses	10	10	84	400	-	-	-	N/A
Total 6240 · Special Expenses	124,502	107,973	169,087	178,015	225,121	169,965	(55,156)	-32%
6250 · Transportation and Travel								
6251 · Fuel and Oil	53,829	65,672	68,171	74,503	80,000	76,894	(3,106)	-4%
6252 · Travel	20,424	17,577	10,401	23,772	35,000	20,097	(14,903)	-74%

# El Dorado Hills Fire Department

## Historical Trend Analysis

### TOTAL ALL FUNDS



	Actual FY16/17	Actual FY17/18	Actual FY18/19	Actual FY19/20	Final Budget FY20/21	Mid-Year Budget FY20/21	Variance 20/21 Final vs. 20/21 Mid-Year	Variance %
6253 · Meals & Refreshments	17,798	18,456	18,555	16,603	19,000	15,224	(3,776)	-25%
Total 6250 · Transportation and Travel	92,052	101,705	97,127	114,878	134,000	112,215	(21,785)	-19%
6260 · Utilities								
6261 · Electricity	23,689	7,899	17,286	15,827	18,400	16,346	(2,054)	-13%
6262 · Natural Gas/Propane	24,391	19,618	21,248	16,300	22,200	24,699	2,499	10%
6263 · Water/Sewer	15,343	18,077	15,565	16,343	16,200	18,785	2,585	14%
Total 6260 · Utilities	63,423	45,594	54,098	48,469	56,800	59,830	3,030	5%
<b>Total Operating Expenditures</b>	<b>\$ 16,469,494</b>	<b>\$ 16,968,480</b>	<b>\$ 17,295,899</b>	<b>\$ 18,681,022</b>	<b>\$ 20,203,816</b>	<b>\$ 20,550,580</b>	<b>\$ 346,764</b>	<b>2%</b>
<b>Operating Revenue - Operating Expenditures</b>	<b>\$ 984,498</b>	<b>\$ 2,433,947</b>	<b>\$ 3,123,528</b>	<b>\$ 2,809,130</b>	<b>\$ 2,358,598</b>	<b>\$ 3,194,997</b>	<b>\$ 836,399</b>	
6560 · Pension UAL Additional Lump Sum Pmt	-	-	-	-	1,000,000	-	(1,000,000)	N/A
6570 · OPEB UAL Additional Lump Sum Pmt	-	1,000,000	600,000	-	11,870	821,172	809,302	99%
6720 · Fixed Assets	773,344	579,635	1,189,045	384,327	2,000,805	348,278	(1,652,527)	-474%
<b>Total Expenditures</b>	<b>\$ 17,242,839</b>	<b>\$ 18,548,115</b>	<b>\$ 19,084,944</b>	<b>\$ 19,065,349</b>	<b>\$ 23,216,491</b>	<b>\$ 21,720,031</b>	<b>\$ (1,496,460)</b>	<b>-7%</b>
<b>Total Revenue - Total Expenditures</b>	<b>\$ 3,289,885</b>	<b>\$ 3,995,811</b>	<b>\$ 2,914,395</b>	<b>\$ 4,160,018</b>	<b>\$ 745,923</b>	<b>\$ 3,295,125</b>	<b>\$ 2,549,201</b>	
<b><u>FUND TRANSFERS</u></b>								
Transfers to Development Fee Fund	\$ (2,985,102)	\$ (2,867,200)	\$ (1,392,661)	\$ (1,504,149)	\$ (1,400,000)	\$ (1,257,013)	\$ 142,987	-11%
Transfers from Development Fee Fund	85,410	1,358,755	-	572,510	1,185,577	51,489	(1,134,088)	-2203%
Transfers to Pension Reserve Fund	-	(450,000)	(1,654,700)	(2,170,119)	-	(1,250,000)	(1,250,000)	100%
Transfers from Capital Replacement Fund	773,344	98,893	813,090	187,772	815,228	296,789	(518,439)	-175%
Transfers to Capital Replacement Fund	-	(850,000)	(800,000)	(800,000)	(1,346,729)	(1,136,390)	210,339	-19%
<b>Net Change in Unassigned/Non-Spendable Fund Balance</b>	<b>\$ 1,163,537</b>	<b>\$ 1,286,259</b>	<b>\$ (119,875)</b>	<b>\$ 446,032</b>	<b>\$ (0)</b>	<b>\$ (0)</b>		

# El Dorado Hills Fire Department

## Reserve Fund Summary

### 2020/21 Mid-Year Budget



	RESERVE FUND BALANCE AS OF					
	6/30/2017	6/30/2018	6/30/2019	6/30/2020	FINAL BUDGET 6/30/2021	MID-YEAR BUDGET 6/30/2021
General Reserve Fund (Unassigned/Nonspendable)	14,632,614	15,918,875	15,798,996	16,245,031	15,992,779	16,245,031
Capital Replacement Reserve Fund (Committed)	3,052,680	3,803,787	3,790,697	4,402,926	4,737,871	5,242,526
<b>Total Unrestricted Reserve Funds</b>	<b>17,685,294</b>	<b>19,722,662</b>	<b>19,589,693</b>	<b>20,647,957</b>	<b>20,730,650</b>	<b>21,487,557</b>
Pension Reserve Fund	-	455,760	2,110,460	4,280,579	5,280,579	5,530,579
Development Fee Reserve Fund	6,682,221	8,190,667	9,583,327	10,514,964	10,896,612	11,720,489
<b>Total Restricted Reserve Funds</b>	<b>6,682,221</b>	<b>8,646,427</b>	<b>11,693,787</b>	<b>14,795,543</b>	<b>16,177,191</b>	<b>17,251,067</b>
<b>Grand Total Fund Balances</b>	<b>\$ 24,367,515</b>	<b>\$ 28,369,089</b>	<b>\$ 31,283,480</b>	<b>\$ 35,443,500</b>	<b>\$ 36,907,841</b>	<b>\$ 38,738,624</b>

**EL DORADO HILLS COUNTY WATER DISTRICT**

**RESOLUTION 2021-03**

**Resolution Adopting the 2020-2021 Mid-Year 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 Mid-Year 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 Mid-Year Budget for the Fiscal Year 2020-2021 is hereby adopted in accordance with the following:

<b><u>Budget Category</u></b>	<b><u>Increase/(Decrease) from Adopted Final Budget</u></b>
Wages & Benefits:	\$ 541,701
Services and Supplies:	(194,937)
Pension/OPEB Lump Sum Payment	(190,698)
Fixed Assets:	
Structures and Improvements	(931,348)
Equipment	(721,179)
Total Budget Requirements:	\$ (1,496,461)

**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 Asset expenditures will be by monies derived from the Capital Replacement Fund and Development Fee Fund.

**BE IT FURTHER RESOLVED** that the Mid-Year 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 20th day of May, 2021, by the following vote:

AYES: 5

ABSTAIN: 0

NOES: 0

ABSENT: 0

  
\_\_\_\_\_  
Timothy J. White, President

ATTEST:

  
\_\_\_\_\_  
Jessica Braddock, Board Secretary