

ECF District Financial Summary FY 19/20 (Final)

Revenue	FY 19/20
Revenue (includes transfer of Measure S funds for payment)	\$16,529,344.57
Expenditures	\$16,463,879.10
Budgeted surplus	\$65,465.47
Total Budget adopted for FY 19/20	\$16,463,879.10
*Projected carry-over into Reserve Fund at end of FY 19/20	\$65,465.47
*Projected carry-over into Apparatus Fund at end of FY 19/20	\$0.00

Expenditure/Allocation Summary	FY 19/20
Salaries & Benefits	\$14,304,064.10
Services & Supplies	\$1,118,275.00
Debt Service/Audit Findings (Station 28 payment)	\$138,040.00
Improvements to Fire Stations/Training ground materials	\$500,000.00
Safety Equipment	\$53,500.00
Annual allocation towards emergency vehicle replacement	\$350,000.00
Total Expenditures/Allocation for FY 19/20	\$16,463,879.10

Reserve Account(s) Balance (End of FY 19/20 Projection)	FY 19/20
General Undesignated Reserve Fund	\$1,365,000.00
Minimum Contingency Fund	\$1,000,000.00
General Apparatus Fund (after Type III purchase in FY 19/20)	\$700,000.00
Red Hawk Administration Fund	\$600,000.00
JPA FY 18/19 Carryover Fund	\$835,000.00
Station 28/Measure S Fund Shortfall	\$1,500,000.00
Total available undesignated reserve fund(s)	\$6,000,000.00
Development Fee Balance City of Placerville (Designated)	\$393,315.00
Development Fee Balance other areas of District (Designated)	\$887,333.00
Measure S Funds/Station 28 (Designated)	\$431,606.00
Cafeteria Plan Fund (Designated)	\$23,493.00

El Dorado County Fire Asset/Revenue Statement FY 19/20 (Final)

01 CATEGORY (TAXES)	FY 18/19	FY 19/20
(0100) PROP TAX: CURR SECURED	\$8,981,593.25	\$9,311,238.00
(0100) PROP TAX : SECURED (STATE ASSESSED PROPERTY)	\$190,167.44	\$186,814.00
(0110) PROP TAX: CURR UNSECURED	\$151,039.44	\$169,635.00
(0120) PROP TAX: PRIOR SECURED	\$1,160.91	\$1,160.91
(0130) PROP TAX: PRIOR UNSECURED	\$5,629.92	\$5,629.92
(0140) PROP TAX: SUPP CURRENT	\$81,425.33	\$81,425.33
(0150) PROP TAX: SUPP PRIOR	\$9,770.14	\$9,770.14
(0174) TAX: TIMBER YIELD	\$144.68	\$144.68
(0175) TAX: SPECIAL TAX	\$515,897.23	\$515,897.23
(0100) PROPERTY TAX ADMINISTRATIVE COST	-\$190,167.00	-\$190,167.00
03 CATEGORY (FINES AND PENALTIES)		
(0360) PEN & COST DELIQUENT TAXES	\$9,332.86	\$9,332.86
04 CATEGORY (REV USE MONEY/PROP)		
(0400) REV: INTEREST	\$80,868.87	\$80,868.87
(0420) RENT: LAND AND BUILDINGS	\$135,707.37	\$135,707.37
08 CATEGORY (STATE/FEDERAL REIMBURSEMENTS)		
(0820) ST: HOMEOWNER PROP TAX RELIEF	\$80,608.75	\$80,608.75
(0881) ST: MANDATED REIMBURSEMENTS	\$739,064.78	\$739,064.78
12 CATEGORY (OTHER GOV AGENCY)		
(1200) JPA (deduct \$200K from \$4.6M for admin/rent/util.)	\$4,400,000.00	\$4,400,000.00
(1207) REV: SHINGLE SPRINGS RANCHERIA	\$609,081.56	\$609,081.56
13 - 16 CATEGORY (SERVICE CHARGES)		
(1310) SPECIAL ASSESSMENTS	\$6,023.20	\$6,023.20
(1400/1401) PLAN & ENG: SERVICES AND FEES	\$133,074.55	\$133,074.55
(1686) JPA ADMINISTRATIVE FEE	\$80,000.00	\$80,000.00
18 CATEGORY (INTRFND: SRV BTWN FND TYPE)		
(1800) TRANSFER FOR STATION 28 PAYMENT	\$138,040.00	\$138,040.00
19 CATEGORY (MISCELLANEOUS REV)		
(1940) MISC: REVENUE	\$11,564.24	\$11,564.24
(1947) INSURANCE REFUND	\$6,232.00	\$6,232.00
20 CATEGORY (OTHER FIN SOURCES)		
(2000) SALE FIXED ASSETS	\$10,520.00	\$10,520.00
Total District Annual Revenue (including Measure S transfer)	\$16,184,457.70	\$16,529,344.57

El Dorado County Fire Protection District FY 18/19 & 19/20 (Final)

3000 Salaries (Includes time in service longevity pay)	FY 18/19	FY 19/20
Fire Chief (1) (Classic)	\$156,000.00	\$169,000.00
Division Chief (4) (Classic)	\$504,000.00	\$504,000.00
Fire Captain/Paramedic (18) (Classic)	\$1,426,587.00	\$1,689,079.00
Fire Captain Specialist (2) (Classic)	\$216,000.00	\$216,000.00
Fire Fighter/Paramedic (8 Classic) (22 PEPRA)	\$2,296,694.40	\$2,221,506.56
Fire Fighter/EMT (2 Classic) (16 PEPRA)	\$1,413,746.84	\$1,230,844.16
Administrative Support (3)	\$140,000.00	\$180,000.00
Board of Directors Pay	\$6,000.00	\$6,000.00
Total	\$6,159,028.24	\$6,216,429.72

3002 Overtime	FY 18/19	FY 19/20
Sick Leave Coverage	\$399,055.68	\$411,050.88
Vacation Leave Coverage	\$610,093.08	\$580,406.88
Strike Team Coverage (100% reimbursable from State of CA)	\$833,976.68	\$733,976.68
L3556 FY 17/18 Vacation Allowance (MOU 2018-2020)	\$202,865.25	\$172,319.04
Total	\$2,045,990.79	\$1,897,753.48
Total with deduction for L3556 Floater Credit (+325K)	\$1,720,990.79	

3004 Additional Compensation	FY 18/19	FY 19/20
FLSA	\$135,595.48	\$138,314.28
Uniform Allowance	\$51,800.00	\$51,600.00
Holiday Pay	\$166,991.36	\$170,232.96
Employee 457 contributions	\$100,625.64	\$100,625.64
Total	\$455,012.48	\$460,772.88

3020 Retirement	FY 18/19	FY 19/20
Safety (3%@50) Normal Cost @21.9% - 3% cost sharing =18.9%	\$778,380.65	\$671,328.00
Safety FY 19/20 UAL Payment	\$1,308,794.00	\$1,614,425.00
Safety (PEPRA) Normal Cost @ 13%	\$190,918.43	\$377,000.00
Miscellaneous employees Normal Cost @ 12.8%	\$14,000.00	\$15,360.00
Miscellaneous UAL Payment	\$54,962.00	\$62,082.00
CalPERS Additional UAL Payment	\$350,000.00	\$0.00
Total	\$2,697,055.08	\$2,740,195.00

Page Total	11,032,086.60	11,315,151.10
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El Dorado County Fire Protection District FY 18/19 & 19/20 (Final)

3021 Social Security	FY 18/19	FY 19/20
Social Security	\$5,747.00	\$5,919.41
Total	\$5,747.00	\$5,919.41
3022 Medicare	FY 18/19	FY 19/20
Medicare	\$134,000.00	\$138,020.00
Total	\$134,000.00	\$138,020.00
3040 Health Insurance	FY 18/19	FY 19/20
Current Employee Health	\$1,612,840.00	\$1,596,000.00
Retiree Health	\$430,000.00	\$430,000.00
Dental Insurance	\$95,926.00	\$95,926.00
Total	\$2,138,766.00	\$2,121,926.00
3041 Unemployment Insurance	FY 18/19	FY 19/20
Unemployment Insurance	\$20,000.00	\$20,600.00
Total	\$20,000.00	\$20,600.00
3042 Long-term Disability	FY 18/19	FY 19/20
Long-term Disability	\$18,000.00	\$18,540.00
Total	\$18,000.00	\$18,540.00
3044 Vision Insurance	FY 18/19	FY 19/20
Vision Insurance Plan	\$11,854.00	\$12,209.62
Total	\$11,854.00	\$12,209.62
3060 Workers Compensation	FY 18/19	FY 19/20
FASIS	\$ 630,508.00	\$ 671,698.00
Special Annual Assessment	\$ -	\$ -
Total	\$630,508.00	\$671,698.00
Page Total	\$2,958,875.00	\$2,988,913.03
Class 3000 Total	13,990,961.60	14,304,064.10
*Programming needed for Class 3000 step increases		\$384,413.48

El Dorado County Fire Protection District FY 18/19 & 19/20 (Final)

4020 Clothing	FY 18/19	FY 19/20
Safety Boots	\$10,000.00	\$15,000.00
Total	\$10,000.00	\$15,000.00

4021 Fire Turnouts (> \$10K in 6040 capitalization)	FY 18/19	FY 19/20
Safety Equipment; Structural PPE	\$7,000.00	\$7,000.00
Wild land PPE	\$1,500.00	\$1,500.00
FATS Tags	\$1,500.00	\$1,500.00
Total	\$10,000.00	\$10,000.00

4022 Uniforms (100% purchase recovery/Job shirts)	FY 18/19	FY 19/20
Job Shirts/Jackets	\$3,000.00	\$3,000.00
Total	\$3,000.00	\$3,000.00

4040 Communications	FY 18/19	FY 19/20
Dispatch	\$60,000.00	\$60,000.00
Internet	\$8,800.00	\$8,800.00
Telephone - Long Distance	\$35,000.00	\$35,000.00
Cellular Telephone	\$18,000.00	\$18,000.00
District Website Maintenance	\$1,200.00	\$1,200.00
Total	\$123,000.00	\$123,000.00

4060 Meal Purchases	FY 18/19	FY 19/20
During Incidents	\$1,000.00	\$1,000.00
During Professional Meetings	\$1,200.00	\$1,200.00
During Meetings	\$2,200.00	\$2,200.00

4080 Household Expenses	FY 18/19	FY 19/20
Station Services	\$21,000.00	\$21,000.00
Total	\$21,000.00	\$21,000.00

4085 Refuse Disposal	FY 18/19	FY 19/20
Station Disposal	\$19,000.00	\$19,000.00
Total	\$19,000.00	\$19,000.00

Page Total	\$188,200.00	\$193,200.00
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El Dorado County Fire Protection District FY 18/19 & 19/20 (Final)

4087 Extermination	FY 18/19	FY 19/20
Station Extermination	\$1,000.00	\$1,000.00
Total	\$1,000.00	\$1,000.00

4100 Insurance	FY 18/19	FY 19/20
Fire, Theft, Property	\$70,500.00	\$70,500.00
Employee Life Insurance	\$6,000.00	\$6,000.00
Total	\$76,500.00	\$76,500.00

4140 Equipment Maintenance	FY 18/19	FY 19/20
Chainsaws	\$250.00	\$250.00
Extinguisher Maintenance	\$500.00	\$500.00
General Equipment Maintenance	\$1,000.00	\$1,000.00
Extrication Equipment	\$1,000.00	\$1,000.00
Hydrant Maintenance	\$1,000.00	\$1,000.00
Miscellaneous Equipment Maintenance	\$1,000.00	\$1,000.00
Total	\$4,750.00	\$4,750.00

4142 Radio Maintenance	FY 18/19	FY 19/20
Radio Equipment	\$4,000.00	\$4,000.00
Total	\$4,000.00	\$4,000.00

4145 Maintenance: Equipment Parts	FY 18/19	FY 19/20
SCBA Maintenance	\$15,000.00	\$15,000.00
Equipment Parts	\$500.00	\$500.00
Chainsaw Parts	\$1,000.00	\$1,000.00
Total	\$16,500.00	\$16,500.00

4160 Vehicle Maintenance Service Contract	FY 18/19	FY 19/20
Mechanics Services	\$45,000.00	\$45,000.00
Total	\$45,000.00	\$45,000.00

4162 Vehicle Maintenance: Supplies	FY 18/19	FY 19/20
Vehicle Supplies	\$50,000.00	\$50,000.00
Total	\$50,000.00	\$50,000.00

Page Total	\$197,750.00	\$197,750.00
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El Dorado County Fire Protection District of FY 18/19 & 19/20 (Final)

4164 Vehicle Tires/Tubes	FY 18/19	FY 19/20
Vehicle Tires	\$20,000.00	\$20,000.00
Total	\$20,000.00	\$20,000.00

4180 Building Improvements(>\$10K = 6020/Capitalized)	FY 18/19	FY 19/20
Station Improvements	\$9,000.00	\$14,000.00
Total	\$9,000.00	\$14,000.00

4197 Building Supplies	FY 18/19	FY 19/20
Suplies	\$10,000.00	\$10,000.00
Total	\$10,000.00	\$10,000.00

4220 Memberships	FY 18/19	FY 19/20
Professional Organizations	\$10,000.00	\$10,000.00
Total	\$10,000.00	\$10,000.00

4260 Office Expense	FY 18/19	FY 19/20
Miscellaneous Office Supplies	\$7,000.00	\$7,000.00
Total	\$7,000.00	\$7,000.00

4261 Postage	FY 18/19	FY 19/20
General Postage	\$2,600.00	\$2,600.00
Total	\$2,600.00	\$2,600.00

4263 Subscriptions	FY 18/19	FY 19/20
Periodicals	\$200.00	\$200.00
Total	\$200.00	\$200.00

Page Total	\$58,800.00	\$63,800.00
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El Dorado County Fire Protection District FY 18/19 & 19/20 (Final)

4300 Professional Services	FY 18/19	FY 19/20
CPS Testing/Assessments	\$1,000.00	\$1,000.00
Annual Audit	\$13,000.00	\$13,000.00
CPA Services	\$10,000.00	\$10,000.00
IT Consultants/Hardware/Software Upgrades	\$70,000.00	\$70,000.00
Consultant	\$50,000.00	\$50,000.00
Elections	\$0.00	\$0.00
A&E Consulting Group	\$4,000.00	\$4,000.00
Employee Assistance Program	\$7,000.00	\$7,000.00
Employee Backgrounds	\$2,000.00	\$2,000.00
El Dorado County LAFCO	\$7,600.00	\$7,600.00
Explorer Program	\$500.00	\$500.00
Printing, Engraving, Alterations	\$2,500.00	\$2,500.00
Department Health and Wellness Program (MOU pending)	\$20,000.00	\$50,000.00
Total	\$187,600.00	\$217,600.00

4313 Legal Services	FY 18/19	FY 19/20
Legal Services/Consultation	\$50,000.00	\$50,000.00
Total	\$50,000.00	\$50,000.00

4324 Medical/Dental/Lab	FY 18/19	FY 19/20
Medical Aid (Work Related Injury)	\$10,000.00	\$10,000.00
Total	\$10,000.00	\$10,000.00

4400 Publications & Legal Notices	FY 18/19	FY 19/20
Election Notices	\$0.00	\$0.00
Budget Hearings	\$0.00	\$0.00
Miscellaneous	\$200.00	\$200.00
Total	\$200.00	\$200.00

4420 Rents & Leases of Equipment	FY 18/19	FY 19/20
Copiers	\$16,000.00	\$16,000.00
Audio/Visual Equipment	\$0.00	\$0.00
Telephone Equipment	\$2,300.00	\$2,300.00
Total	\$18,300.00	\$18,300.00

Page Total	\$266,100.00	\$296,100.00
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El Dorado County Fire Protection District FY 18/19 & 19/20 (Final)

4440 Rents & Leases of Equipment	FY 18/19	FY 19/20
Lease of Postage Machine/Water Disposal	\$500.00	\$500.00
Total	\$500.00	\$500.00

4461 Equipment (Minor)	FY 18/19	FY 19/20
General Minor Equipment	\$10,500.00	\$10,500.00
Investigation	\$2,200.00	\$2,200.00
Prevention Division	\$500.00	\$500.00
Audio/Visual Support	\$0.00	\$0.00
Administration	\$2,000.00	\$2,000.00
Computer/Camera Equipment	\$16,000.00	\$16,000.00
Total	\$31,200.00	\$31,200.00

4462 Equipment	FY 18/19	FY 19/20
Computer Equipment	\$4,000.00	\$4,000.00
Total	\$4,000.00	\$4,000.00

4500 Special Department Expense	FY 18/19	FY 19/20
Prevention (General/Public Education)	\$3,000.00	\$3,000.00
Prevention (Interwest Program)	\$5,000.00	\$5,000.00
DMV Renewals	\$250.00	\$250.00
Administration/Badges/Awards/Flags	\$500.00	\$500.00
Manuals (Network)	\$250.00	\$250.00
Manuals (Prevention)	\$600.00	\$600.00
General Training Items	\$1,000.00	\$1,000.00
CPR	\$500.00	\$500.00
Total	\$11,100.00	\$11,100.00

4503 Staff Development	FY 18/19	FY 19/20
Instructor reimbursement	\$5,000.00	\$5,000.00
Total	\$5,000.00	\$5,000.00

Page Total	\$51,800.00	\$51,800.00
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El Dorado Fire Protection District FY 18/19 & 19/20 (Final)

4507 Fire & Safety Supplies	FY 18/19	FY 19/20
Fire Hose and Supplies; Replacement/Repair	\$10,000.00	\$10,000.00
Technical Rescue Equipment	\$9,000.00	\$9,000.00
Firefighting Foam	\$1,000.00	\$1,000.00
Total	\$20,000.00	\$20,000.00

4529 Software License	FY 18/19	FY 19/20
Firehouse Software Maintenance Agreement	\$2,625.00	\$2,625.00
TeleStaff Maintenance Agreement	\$10,000.00	\$10,000.00
Target Solutions & Web Staff Agreement	\$8,000.00	\$8,000.00
Telestaff Software Upgrade	\$10,000.00	\$10,000.00
Computer programs/license upgrades	\$0.00	\$0.00
Total	\$30,625.00	\$30,625.00

4540 MOU Training Reimbursement	FY 18/19	FY 19/20
MOU approved training reimbursement	\$64,000.00	\$64,000.00
Total	\$64,000.00	\$64,000.00

4606 Fuel Purchases	FY 18/19	FY 19/20
Fire District Fuel	\$114,000.00	\$114,000.00
Total	\$114,000.00	\$114,000.00

4620 Utilities	FY 18/19	FY 19/20
Water	\$15,000.00	\$15,000.00
Electricity	\$62,000.00	\$62,000.00
Propane	\$30,000.00	\$30,000.00
Total	\$107,000.00	\$107,000.00

Page Total	\$335,625.00	\$335,625.00
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	FY 18/19	FY 19/20
Class 4000 Total	\$1,078,275.00	\$1,118,275.00

El Dorado County Fire Protection District FY 18/19 & 19/20 (Final)

Class 5000	FY 18/19	FY 19/20
5060 Facilities	\$99,204.00	\$99,204.00
5100 Interest	\$38,836.00	\$38,836.00
5142 Audit Findings	\$0.00	\$0.00
Total	\$138,040.00	\$138,040.00
Class 5000 Total		\$138,040.00
Transfer out of Measure S Fund into Class 5000		\$138,040.00

El Dorado County Fire Protection District FY 18/19 & 19/20 (Preliminary)

6020 Structures & Improvements (>\$10K = Capitalized)		
> 10K from Class 4180 Building Improvements	FY 18/19	FY 19/20
Station Improvements (training ground materials = \$75K)	\$200,000.00	\$500,000.00
Class 6020 Total	\$200,000.00	\$500,000.00
6040 Equipment + 4021 >\$10K = Capitalized		
	FY 18/19	FY 19/20
Safety Equipment; Structural PPE (Class 4021)	\$50,000.00	\$50,000.00
Wildland PPE (Class 4021)	\$3,000.00	\$3,000.00
FATS Tags (Class 4021)	\$500.00	\$500.00
Generational Apparatus Replacement (First-out apparatus)	\$350,000.00	\$350,000.00
Class 6040 Total	\$403,500.00	\$403,500.00
	FY 18/19	FY 19/20
Total Class 6000 Expenditures	\$603,500.00	\$903,500.00

Personnel Costs

Salaries

Benefit