

ECF Asset/Revenue Statement FY 20/21 (Final)

01 CATEGORY (TAXES)	Preliminary	Final
(0100) PROP TAX: CURR SECURED	\$9,497,462.76	\$9,497,462.76
(0100) PROP TAX : SECURED (STATE ASSESSED PROPERTY)	\$186,814.00	\$186,814.00
(0110) PROP TAX: CURR UNSECURED	\$169,635.00	\$163,711.34
(0120) PROP TAX: PRIOR SECURED	\$1,160.91	\$2,843.20
(0130) PROP TAX: PRIOR UNSECURED	\$5,629.92	\$6,074.14
(0140) PROP TAX: SUPP CURRENT	\$81,425.33	\$269,182.88
(0150) PROP TAX: SUPP PRIOR	\$9,770.14	\$9,006.08
(0174) TAX: TIMBER YIELD	\$144.68	\$103.56
(0175) TAX: SPECIAL TAX	\$515,897.23	\$514,175.78
(0100) PROPERTY TAX ADMINISTRATIVE COST	-\$193,748.24	-\$206,328.00
03 CATEGORY (FINES AND PENALTIES)		
(0360) PEN & COST DELIQUENT TAXES	\$9,332.86	\$6,894.80
04 CATEGORY (REV USE MONEY/PROP)		
(0400) REV: INTEREST	\$80,868.87	\$81,806.22
(0420) RENT: LAND AND BUILDINGS	\$135,707.37	\$31,938.94
08 CATEGORY (STATE/FEDERAL REIMBURSEMENTS)		
(0820) ST: HOMEOWNER PROP TAX RELIEF	\$80,608.75	\$79,697.06
(0881) ST: MANDATED REIMBURSEMENTS	\$739,064.78	\$158,885.26
12 CATEGORY (OTHER GOV AGENCY)		
(1200) JPA	\$0.00	\$0.00
(1207) REV: SHINGLE SPRINGS RANCHERIA	\$609,081.56	\$609,081.56
13 - 16 CATEGORY (SERVICE CHARGES)		
(1310) SPECIAL ASSESSMENTS	\$6,023.20	\$5,684.18
(1400/1401) PLAN & ENG: SERVICES AND FEES	\$133,074.55	\$131,122.11
(1686) JPA ADMINISTRATIVE FEE	\$451,239.00	\$451,239.00
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	\$10,135.82
(1947) INSURANCE REFUND	\$6,232.00	\$2,972.00
20 CATEGORY (OTHER FIN SOURCES)		
(2000) SALE FIXED ASSETS	\$10,520.00	\$289.00
Total District Annual Revenue (including Measure S transfer)	\$12,685,548.90	\$12,145,145.30

ECF Financial Summary FY 20/21 (Final)

Revenue	FY 20/21
Revenue (includes Measure S and JPA fund transfers : \$589,277)	\$12,145,145.30
Expenditures	\$12,064,679.30
Budgeted surplus	\$80,466.00
Total Budget adopted for FY 20/21	\$12,064,679.30
*Projected carry-over into Reserve Fund at end of FY 20/21	\$80,466.00
*Projected carry-over into Apparatus Fund at end of FY 20/21	\$0.00

Expenditure/Allocation Summary	FY 20/21
Salaries & Benefits	\$9,475,762.32
Services & Supplies	\$1,304,825.00
Debt Service/Audit Findings (Station 28 payment)	\$138,040.00
Improvements to Fire Stations/Training ground materials	\$360,000.00
Safety Equipment	\$103,500.00
Annual allocation towards emergency vehicle replacement	\$682,552.00
Total Expenditures/Allocation for FY 20/21	\$12,064,679.32

Reserve Account(s) Balance	FY 20/21
General Undesignated Reserve Fund	\$3,350,000.00
General Apparatus Fund (Fleet purchases in 20/21 = \$683K)	\$557,448.00
Red Hawk Administration Fund	\$600,000.00
Station 28/Measure S Fund Shortfall	\$1,500,000.00
Fire hose capital replacement fund	\$0.00
Total available undesignated reserve fund(s)	\$6,007,448.00
Development Fee Balance City of Placerville (Designated)	\$393,315.00
Development Fee Balance other areas of District (Designated)	\$1,300,000.00
Measure S Funds/Station 28 (Designated)	\$326,646.08
Cafeteria Plan Fund (Designated)	\$23,493.00

ECF Wage and Benefit Detail FY 20/21 Page 1 (Final)

3000 Salaries (Includes time in service longevity pay)	Preliminary	Final
Fire Chief (1)	\$168,000.00	\$166,961.60
Division Chief (4)	\$496,475.29	\$499,424.64
Fire Captain/Paramedic (18)	\$1,693,560.96	\$1,865,485.00
Fire Captain Specialist (2)	\$210,828.80	\$241,436.62
Fire Fighter/Paramedic (15)	\$1,162,819.84	\$1,011,424.96
Fire Fighter/EMT (9)	\$558,172.16	\$656,685.12
Administrative Support (4)	\$161,200.00	\$225,680.00
Board of Directors Pay	\$6,000.00	\$6,000.00
Total	\$4,457,057.05	\$4,673,097.94

3002 Overtime	Preliminary	Final
Sick Leave Coverage	\$370,201.97	\$289,198.08
Vacation Leave Coverage	\$423,110.16	\$593,488.76
Strike Team Coverage (100% reimbursable from State of CA)	\$733,976.68	\$158,885.26
Total	\$1,527,288.81	\$1,041,572.10

3004 Additional Compensation	Preliminary	Final
FLSA	\$91,551.72	\$104,432.64
Uniform Allowance	\$33,400.00	\$31,600.00
Holiday Pay	\$112,679.00	\$116,492.16
Employee 457 contributions	\$70,743.25	\$63,262.74
Total	\$308,373.97	\$315,787.54

3020 Retirement	Preliminary	Final
Safety (3%@50) Normal Cost	\$630,000.00	\$573,471.02
Safety FY 20/21 UAL (55% of annual total UAL to District)	\$1,012,210.65	\$1,012,210.65
Safety (PEPRA) Normal Cost	\$208,640.00	\$198,576.72
Miscellaneous Normal Cost	\$18,200.00	\$25,793.59
Miscellaneous FY 20/21 UAL	\$61,866.00	\$61,866.00
Total	\$1,930,916.65	\$1,871,917.98

	Budgeted
Page Total	\$7,902,375.56

ECF Wage and Benefit Detail FY 20/21 Page 2 (Final)

3021 Social Security	Preliminary	Final
Social Security	\$6,096.99	\$6,096.99
Total	\$6,096.99	\$6,096.99

3022 Medicare	Preliminary	Final
Medicare	\$52,705.98	\$63,851.46
Total	\$52,705.98	\$63,851.46

3040 Health Insurance	Preliminary	Final
Current Employee Health	\$1,060,800.00	\$718,200.00
Retiree Health	\$236,500.00	\$192,500.00
Dental Insurance	\$52,759.30	\$52,759.30
Total	\$1,350,059.30	\$963,459.30

3041 Unemployment Insurance	Preliminary	Final
Unemployment Insurance	\$2,986.48	\$2,986.48
Total	\$2,986.48	\$2,986.48

3042 Long-term Disability	Preliminary	Final
Long-term Disability	\$10,693.87	\$20,764.80
Total	\$10,693.87	\$20,764.80

3044 Vision Insurance	Preliminary	Final
Vision Insurance Plan	\$9,285.09	\$12,227.73
Total	\$9,285.09	\$12,227.73

3060 Workers Compensation	Preliminary	Final
FASIS	\$504,000.00	\$504,000.00
Special Annual Assessment	\$0.00	
Total	\$504,000.00	\$504,000.00

Page Total		Budgeted \$1,573,386.76
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*Class 3000 total for FY 20/21		\$9,475,762.32
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ECF Services & Supplies FY 20/21 Page 1 (Final)

4020 Clothing	Preliminary	Final
Safety Boots	\$15,000.00	\$15,000.00
Total	\$15,000.00	\$15,000.00

4021 Fire Turnouts (> \$10K in 6040 capitalization)	Preliminary	Final
Safety Equipment; Structural PPE (\$25K in 6040)	\$7,000.00	\$10,000.00
Wild land PPE	\$1,500.00	\$1,500.00
FATS Tags	\$1,500.00	\$1,500.00
Total	\$10,000.00	\$13,000.00

4022 Uniforms (100% purchase recovery/Job shirts)	Preliminary	Final
Job Shirts/Jackets	\$3,000.00	\$5,000.00
Total	\$3,000.00	\$5,000.00

4040 Communications	Preliminary	Final
Dispatch	\$60,000.00	\$72,000.00
Internet (add fiber-optic upgrade)	\$23,200.00	\$23,200.00
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	\$137,400.00	\$149,400.00

4060 Meal Purchases	Preliminary	Final
During Incidents	\$1,000.00	\$4,000.00
During Professional Meetings	\$1,200.00	\$1,200.00
During Meetings	\$5,200.00	\$5,200.00

4080 Household Expenses	Preliminary	Final
Station Services	\$21,000.00	\$30,000.00
Total	\$21,000.00	\$30,000.00

4085 Refuse Disposal	Preliminary	Final
During Incidents	\$19,000.00	\$19,000.00
Total	\$19,000.00	\$19,000.00

FY 20/21 Page Total		\$236,600.00
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ECF Services & Supplies FY 20/21 Page 2 (Final)

4087 Extermination	Preliminary	Final
Station Extermination	\$1,000.00	\$1,000.00
Total	\$1,000.00	\$1,000.00
4100 Insurance	Preliminary	Final
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	Preliminary	Final
Chainsaws	\$250.00	\$250.00
Extinguisher Maintenance	\$500.00	\$500.00
General Equipment Maintenance	\$1,000.00	\$6,000.00
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	\$9,750.00
4142 Radio Maintenance	Preliminary	Final
Radio Equipment	\$4,000.00	\$8,000.00
Total	\$4,000.00	\$8,000.00
4145 Maintenance: Equipment Parts	Preliminary	Final
SCBA Maintenance	\$15,000.00	\$15,000.00
Equipment Parts	\$500.00	\$500.00
Chainsaw Parts	\$500.00	\$500.00
Misc. Parts	\$500.00	\$500.00
Total	\$16,500.00	\$16,500.00
4160 Vehicle Maintenance Service Contract	Preliminary	Final
Mechanics Services (increased by 33%)	\$60,000.00	\$70,000.00
Total	\$60,000.00	\$70,000.00
4162 Vehicle Maintenance: Supplies	Preliminary	Final
Vehicle Supplies	\$50,000.00	\$70,000.00
Total	\$50,000.00	\$70,000.00
FY 20/21 Page Total		\$251,750.00

ECF Services & Supplies FY 20/21 Page 3 (Final)

4164 Vehicle Tires/Tubes	Preliminary	Final
Vehicle Tires (increased by 50%)	\$30,000.00	\$30,000.00
Total	\$30,000.00	\$30,000.00
4180 Building Improvements(>\$10K = 6020/Capitalized)	Preliminary	Final
Station Improvements (\$10K in 6020)	\$14,000.00	\$10,000.00
Total	\$14,000.00	\$10,000.00
4197 Building Supplies	Preliminary	Final
Suplies	\$10,000.00	\$15,000.00
Total	\$10,000.00	\$15,000.00
4220 Memberships	Preliminary	Final
Professional Organizations	\$10,000.00	\$10,000.00
Total	\$10,000.00	\$10,000.00
4260 Office Expense	Preliminary	Final
Miscellaneous Office Supplies	\$7,000.00	\$10,000.00
Total	\$7,000.00	\$10,000.00
4261 Postage	Preliminary	Final
General Postage	\$2,600.00	\$3,000.00
Total	\$2,600.00	\$3,000.00
4263 Subscriptions	Preliminary	Final
Periodicals	\$200.00	\$200.00
Total	\$200.00	\$200.00
FY 20/21 Page Total		\$78,200.00

ECF Services and Supplies FY 20/21 Page 4 (Final)

4300 Professional Services	Preliminary	Final
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)	\$50,000.00	\$50,000.00
JPA intra-fund expenditures (costs reconciled throughout fiscal year)		
Total	\$217,600.00	\$217,600.00

4313 Legal Services	Preliminary	Final
Legal Services/Consultation	\$50,000.00	\$50,000.00

4324 Medical/Dental/Lab	Preliminary	Final
Medical Aid (Work Related Injury)	\$10,000.00	\$20,000.00
Total	\$10,000.00	\$20,000.00

4400 Publications & Legal Notices	Preliminary	Final
Election Notices	\$0.00	\$0.00
Budget Hearings	\$0.00	\$0.00
Miscellaneous	\$200.00	\$500.00
Total	\$200.00	\$500.00

4420 Rents & Leases of Equipment	Preliminary	Final
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

FY 20/21 Page Total		\$306,400.00
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ECF Services & Supplies FY 20/21 Page 5 (Final)

4440 Rents & Leases of Equipment	Preliminary	Final
Lease of Postage Machine/Water Disposal	\$500.00	\$500.00
Total	\$500.00	\$500.00

4461 Equipment (Minor)	Preliminary	Final
General Minor Equipment (AVL upgrades)	\$10,500.00	\$40,500.00
Investigation	\$2,200.00	\$3,700.00
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	\$5,000.00
Total	\$31,200.00	\$51,700.00

4462 Equipment	Preliminary	Final
Computer Equipment	\$4,000.00	\$4,000.00
Total	\$4,000.00	\$4,000.00

4500 Special Department Expense	Preliminary	Final
Prevention (General/Public Education)	\$3,000.00	\$7,000.00
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	\$600.00
Manuals (Prevention)	\$600.00	\$600.00
General Training Items	\$1,000.00	\$1,000.00
CPR/Fire EMS supplies	\$500.00	\$11,500.00
Total	\$11,100.00	\$26,450.00

4503 Staff Development	Preliminary	Final
Instructor reimbursement	\$5,000.00	\$5,000.00
Total	\$5,000.00	\$5,000.00

FY 20/21 Page Total		\$87,650.00
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ECF Services and Supplies FY 20/21 Page 6 (Final)

4507 Fire & Safety Supplies	Preliminary	Final
Fire Hose and Supplies; Replacement/Repair	\$10,000.00	\$15,000.00
Technical Rescue Equipment	\$9,000.00	\$9,000.00
Firefighting Foam	\$1,000.00	\$1,000.00
Total	\$20,000.00	\$25,000.00

4529 Software License	Preliminary	Final
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	Preliminary	Final
MOU approved training reimbursement (ECF & JPA)	\$57,600.00	\$57,600.00
Total	\$57,600.00	\$57,600.00

4606 Fuel Purchases	Preliminary	Final
Fire District Fuel	\$114,000.00	\$124,000.00
Total	\$114,000.00	\$124,000.00

4620 Utilities	Preliminary	Final
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

FY 20/21 Page Total		\$344,225.00
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FY 20/21 Class 4000 total		\$1,304,825.00
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ECF Debt Service FY 20/21 Page 1 (Final)

Class 5000	FY 19/20	Budgeted
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

ECF Class 6000 FY 20/21 (Final)

6020 Structures & Improvements (>\$10K = Capitalized)		
> +10K from Class 4180 Building Improvements	Preliminary	Final
Station Improvements (training ground materials = \$25K)	\$350,000.00	\$360,000.00
Class 6020 Total	\$350,000.00	\$360,000.00
6040 Equipment + 4021 >\$10K = Capitalized	Preliminary	Final
Safety Equipment; Stucturual PPE (\$25K from Class 4021)	\$75,000.00	\$100,000.00
Wildland PPE (Class 4021)	\$3,000.00	\$3,000.00
FATS Tags (Class 4021)	\$500.00	\$500.00
Generational Apparatus Replacement (Type I replacement E1	\$644,000.00	\$682,552.00
Class 6040 Total	\$722,500.00	\$786,052.00
	Preliminary	Final
Total Class 6000 Expenditures	\$1,072,500.00	\$1,146,052.00

ECF-JPA FY 20-21 (Final) Page 1

3000 Salaries (Includes time in service longevity pay)	Preliminary	Final
Firefighter (16 Paramedic) (8 EMT)	\$1,724,107.84	\$1,846,644.80
Total	\$1,724,107.84	\$1,846,644.80

3002 Overtime	Preliminary	Final
Sick Leave Coverage	\$127,887.12	\$136,976.40
Vacation Leave Coverage	\$171,081.36	\$239,281.20
L3556 Vacation allowance (MOU 2018-2020)	\$56,865.27	\$0.00
Total	\$355,833.75	\$376,257.60

3004 Additional Compensation	Preliminary	Final
FLSA	\$49,773.36	\$49,463.70
Uniform Allowance	\$16,800.00	\$16,800.00
Employee 457 contributions	\$27,779.11	\$27,699.67
Holiday Pay	\$61,259.52	\$60,878.40
Total	\$155,611.99	\$154,841.77

3020 Retirement	Preliminary	Final
Safety "Service Cost"	\$240,752.29	\$302,722.64
Safety FY 20/21 "JPA" portion of UAL payment	\$828,172.35	\$828,172.35
Total	\$1,068,924.64	\$1,130,894.99

Page Total		\$3,508,639.16
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ECF-JPA FY 20-21 (Final) Page 2

3021 Social Security	Preliminary	Final
Social Security	\$500.00	\$500.00
Total	\$500.00	\$500.00

3022 Medicare	Preliminary	Final
Medicare	\$40,000.00	\$29,021.56
Total	\$40,000.00	\$29,021.56

3040 Health Insurance	Preliminary	Final
Current Employee Health	\$489,600.00	\$426,900.00
Retirement healthcare	\$186,000.00	\$150,000.00
Total	\$675,600.00	\$576,900.00

3042 Long-term Disability	Preliminary	Final
Long-term Disability	\$8,000.00	\$10,382.40
Total	\$8,000.00	\$10,382.40

3060 Workers Compensation	Preliminary	Final
FASIS	\$168,240.00	\$162,427.00
Special Annual Assessment	\$0.00	\$0.00
Total	\$168,240.00	\$162,427.00

4000 PPE/Equipment	Preliminary	Final
Administrative costs/rent/utilities		\$451,239.00
Shown as intra-fund transfer to ECF Fire		
Total		

Page Total		\$1,230,469.96
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ECF-JPA FY 20-21 Financial Summary (Final)

Revenue	FY 20/21
From JPA reserves	\$139,109.12
Revenue (annual \$4.6M + reserve transfer for current FY)	\$4,739,109.12
Expenditures (includes admin. intra-fund transfer of \$451,239.00)	\$4,739,109.12
Expenditure/Allocation Summary	FY 20/21
Salaries & Benefits	\$4,287,870.12
Services & Supplies (See intra-fund transfer to ECF Fire)	\$451,239.00
Total Expenditures/Allocation for FY 18/19	\$4,739,109.12
Reserve Account(s) Balance	FY 20/21
JPA General Undesignated Reserve Fund (Fixed-rate "carry over)	\$695,898.00
Total available undesignated reserve fund(s)	\$695,898.00

Personnel Costs

Salaries

Benefit