

Rescue Fire Protection District



FINAL BUDGET FOR FISCAL YEAR 2020-2021

**Submitted for Approval
Maurice Johnson, Fire Chief**



Rescue Fire Protection District

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Rescue, CA 95672

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MEMORANDUM

DATE: September 9, 2020
TO: Board of Directors
FROM: Maurice Johnson, Fire Chief
SUBJECT: Final Budget (FY 2020-2021)

State law requires all Special Districts to adopt a preliminary budget prior to June 30th each year with the final budget adoption prior to October 1st.

REVENUE:

- **Property Taxes:** The District saw an increase in its assessed value of 5.45% from the prior fiscal year. Based on this growth, a 5% increase in property tax revenue from prior year was assumed in the 2020/21 budget.
- **Interest:** Budgeted interest revenue is reflective of current interest rates and prior year actual earnings in this category.
- **Grants:** There are several grants budgeted for fiscal year 2020/21. Rescue Fire Protection District (FPD) will be hosting a large County-wide grant for EKG monitors. This grant will pay for \$899,680 in equipment and has a 10% required match from participating Districts. The net of \$817,891 is budgeted as Grant Revenue. Rescue FPD's share of this grant revenue will be approximately \$36,000 after the required 10% match. The District also budgeted \$50,000 in additional grant revenue (made up of two separate grants) that will be used to purchase SCBAs.
- **Other Government:** The budgeted amount of \$77,789 in this category reflects expected collections from other participating Districts for their required match on the County-wide grant Rescue FPD is hosting, as described above.
- **Miscellaneous Revenues:** The District budgeted \$20,000 in this category for fiscal year 2020/21, which represents mostly OES/Strike Team revenue and workers' compensation reimbursements. The amount budgeted is consistent with actual collections in prior year.
- **Sale of Fixed Assets:** The District budgeted \$20,000 for the planned auction of apparatus in fiscal year 2020/21.

RESERVE FUND EXPENDITURES:

- The District did not budget to utilize any funding from its undesignated or capital project reserves in fiscal year 2020-21.

WAGES AND BENEFITS:

- **Regular Fulltime Employees (Acct. 3000):** Consistent with prior year, there is no budget for the Fire Chief position in 2020-21. The budget for regular employee wages remains consistent with prior year.
- **Other Compensation (Acct. 3004):** Other compensation increased by \$12,820 from prior year due to the addition of health opt out compensation for one employee that was not budgeted in prior year. This increase is offset by a decrease in the Health Insurance expense category.
- **PERS Retirement (Acct. 3020):** PERS Retirement costs increased by approximately \$20,363 from prior year. This reflects increasing normal cost rates and required Unfunded Liability payments.
- **Health Insurance (Acct. 3040):** The budget for Health Insurance costs decreased by \$27,551 from prior year budget. The amount budgeted for 2020/21 is reflective of current plan rates and is consistent with actual expenditures in prior year.

SERVICES AND SUPPLIES:

- **Vehicle Maintenance (Acct. 4162):** Increased costs by \$30,000 from prior year for the planned refurbishment of the water tender tank.
- **Maintenance of Structures (Acct. 4180):** Increased costs by \$13,100 from prior year to paint both Stations 81 and 83, as well as complete an overall station clean-up of Station 81.
- **Professional Services (Acct. 4300):** Increased from prior year by \$77,220 to account for the cost of the Shared Services Agreement with El Dorado Hills Fire Department as well as employee physicals that were not budgeted in prior year.
- **Fire Equipment (4461):** Decreased by \$20,000 from prior year, as the District does not have any planned purchases in this category for fiscal year 2020/21.
- **Special Department Expense (Acct. 4500):** Increased by \$7,900 from prior year to account for anticipated election fees in 2020.
- **Software License (Acct. 4539):** This category was added in fiscal year 2020/21 to account for District software license subscriptions previously budgeted in other categories.

Upcoming Challenges:

Consistent with prior year, critical decisions must be made by the District in the near future that may significantly impact its financial position, including:

- The potential annexation of the District by the El Dorado Hills Fire Department.
- How to address the District's inability to save for required future capital replacements.
- How to fund the future replacement of District apparatus.
- The completion of a full Station Remodel/Upgrade (Station 83).



Rescue Fire Protection District
Fire District Budget
Fiscal Year 2020-2021

Department 80856 • Index Code 856000

	2020-21 Budget	2019-20 Budget	\$ Change from Prior Year	% Change from Prior Year
Salaries & Benefits				
3000 Regular Employees	\$ 445,148	\$ 441,974	\$ 3,174	1%
3001 Extra Help	37,888	37,888	-	0%
3002 Overtime	115,000	115,000	-	0%
3004 Other Compensation	57,995	45,175	12,820	28%
3020 Retirement	231,347	210,984	20,363	10%
3021 Social Security	2,349	2,349	-	0%
3022 Medicare	7,004	6,958	46	1%
3040 Health Insurance	231,517	259,068	(27,551)	-11%
3041 Unemployment Insurance	-	-	-	0%
3042 Long-term Disability	2,426	2,468	(42)	-2%
3060 Workmans' Compensation	77,029	77,000	29	0%
Salaries & Benefits Total	\$ 1,207,704	\$ 1,198,865	\$ 8,839	1%
Services & Supplies				
4020 Clothing	23,400	23,400	-	0%
4040 Communications	14,502	10,920	3,582	33%
4060 Inservice Food	1,000	1,000	-	0%
4080 Household Expense	2,676	2,676	-	0%
4100 Insurance	15,000	15,000	-	0%
4140 Equipment Maintenance	7,738	7,988	(250)	-3%
4142 Radio Maintenance	500	500	-	0%
4162 Vehicle Maintenance	80,000	50,000	30,000	60%
4180 Maintenance of Structures	25,100	12,000	13,100	109%
4201 Medical Supplies	7,000	5,000	2,000	40%
4220 Memberships	1,450	1,450	-	0%
4260 Office Expense	6,728	5,080	1,648	32%
4300 Professional Services	90,900	13,680	77,220	564%
4308 External Data Processing	-	-	-	0%
4313 Legal Services	-	-	-	0%
4400 Publications & Legal Notices	400	400	-	0%
4420 Rents & Leases/Equipment	1,280	4,340	(3,060)	-71%
4460 Small Tools	1,800	3,700	(1,900)	-51%
4461 Fire Equipment	-	20,000	(20,000)	-100%
4500 Special Department Expense	13,300	5,400	7,900	146%
4507 Fire Prevention	640	640	-	0%
4515 Fuel Purchases	18,000	13,000	5,000	38%
4539 Software License	5,710	-	5,710	0%
4600 Transportation & Travel	2,500	2,500	-	0%
4609 Educational Training	6,000	5,300	700	13%

	2020-21 Budget	2019-20 Budget	\$ Change from Prior Year	% Change from Prior Year
4617 Staff Development	500	500	-	0%
4700 Utilities	27,000	27,000	-	0%
Services & Supplies Total	\$ 353,123	\$ 231,474	\$ 121,649	53%
Other Charges				
5060 Principal Payments	-	-	-	0%
5100 Interest Payments	-	-	-	0%
Other Charges Total	\$ -	\$ -	\$ -	0%
Fixed Assets				
6020 Structures & Improvements	-	9,500	(9,500)	-100%
6040 Equipment	1,005,880	20,750	985,130	4748%
Fixed Assets Total	\$ 1,005,880	\$ 30,250	\$ 975,630	3225%
Budget Summary				
Salaries & Benefits	1,207,704	1,198,865	8,839	1%
Services & Supplies	353,123	231,474	121,649	53%
Other Charges	-	-	-	0%
Fixed Assets	1,005,880	30,250	975,630	3225%
Subtotal Budgeted Expenditures	\$ 2,566,707	\$ 1,460,589	\$ 1,106,118	76%
7300 Contingency	12,467	152,481	(140,014)	-92%
7400 Reserve	-	-	-	0%
Grand Total	\$ 2,579,174	\$ 1,613,070	\$ 966,104	60%



Rescue Fire Protection District
Fire District Budget
Fiscal Year 2020-2021
Revenue

Source	2020-21 Budget	2019-20 Budget	\$ Change from Prior Year	% Change from Prior Year
0001 - Fund Balance (Undesignated)	-	-	-	0%
0312 - Fund Balance (Capital Projects)	-	-	-	0%
0100 - Property Taxes - Current Secured	1,109,890	1,058,504	51,386	5%
0110 - Property Taxes - Current Unsecured	19,755	19,495	260	1%
0120 - Property Taxes - Prior Secured	(228)	-	(228)	0%
0130 - Property Taxes - Prior Unsecured	726	-	726	0%
0140 - Supplemental Property Taxes - Current	32,300	15,000	17,300	115%
0150 - Supplemental Property Taxes - Prior	1,077	7,000	(5,923)	-85%
0175 - Special Tax (633)	133,400	133,393	7	0%
0360 - Penalty and Costs	1,100	1,100	-	0%
0400 - Interest	15,000	8,000	7,000	88%
0420 - Rents & Leases	12,669	12,669	-	0%
0820 - Home Owners Property Tax Relief	9,616	8,977	639	7%
1060 - Grant	867,891	-	867,891	0%
1200 - Revenue Other Government	77,789	10,000	67,789	678%
1310 - Benefit Assessment (641)	258,129	261,463	(3,334)	-1%
1403 - Development Fees	-	-	-	0%
1742 - Misc: Copy Fee	60	60	-	0%
1940 - Miscellaneous Revenues	20,000	50,000	(30,000)	-60%
4750 - Sale of Fixed Assets	20,000	-	20,000	0%
Total Revenue	\$ 2,579,174	\$ 1,585,661	\$ 993,513	63%



Rescue Fire Protection District
Fire District Budget
Fiscal Year 2020-2021
Summary

Summary of Revenue and Expenditures

Revenue	\$	2,579,174
Expenditures	\$	2,579,174
Contingency	\$	12,467
Salaries & Benefits	\$	1,207,704

Development Fees

Development Fee Balance June 30, 2019	\$	392,678
Development Fee's and Interest Received 2019-2020		74,255
Development Fee's Expenditure 2019-2020		-
Development Fee Balance June 30, 2020 (Projected)	\$	466,933
Proposed Development Fee Expenditures		-
Ending Balance (Projected)	\$	466,933

Reserve Account Balance as of June 30, 2020

Reserve Balance June 30, 2020 (Projected)		
Designated Future Capital Replacement		90,978
Designated - Other (OPEB)		382,024
Undesignated Reserve Funding		615,647
Total Balance (Projected)	\$	1,088,649

Reserve Account Expenditures 2020-2021

Proposed Expenditures Fiscal Year 2020-21		
Designated Compensated Absences	\$	-
Designated Future Capital Replacement		-
Designated Post Retirement Healthcare		-
Undesignated Reserve Funding		-
Total Expenditures	\$	-

Proposed/End of Fiscal Year 2020-21		
Designated Future Capital Replacement		90,978
Designated - Other (OPEB)		382,024
Undesignated Reserve Funding		615,647
Ending Balance	\$	1,088,649



**RESCUE FIRE PROTECTION DISTRICT
2020-21 FINAL BUDGET**

SUPPORTING DETAIL

Rescue Fire Protection District
Fire District Budget
Wages & Benefits Detail 2020-21

3000 Regular Employees Annual Salaries

Chief Vacant	\$ -
Captain/Paramedic	87,700
Captain/Paramedic	87,700
Captain/Paramedic	79,563
Firefighter/EMT	56,138
Engineer/Paramedic	66,298
Firefighter/EMT	56,138
FLSA Pay	11,613
3000 Total	\$ 445,148

3001 Extra Help

		Rate	Est. Hours
Shift Coverage	\$ 7,000	0.00	250
Admin. Assistant	30,888	\$ 18.00	1,716
3001 Total	\$ 37,888		

3002 Overtime

		Hourly Rate	Est. Hours
Sick Leave Coverage	\$ 24,000	\$ 40.00	600
Vacation Leave Coverage	65,000	\$ 40.00	1,500
Miscellaneous	26,000		
3002 Total	\$ 115,000		

3004 Other Compensation

Holiday Pay	\$ 22,365
Health Care Opt-Out	9,630
Vacation Cashouts	8,000
Paramedic Incentive	18,000
3004 Total	\$ 57,995

3020 Retirement

Public Employees Retirement System		
Tier #1 Retirement (3%@55)	\$ 65,408	
Tier #2 Retirement (2%@57)	22,745	(PEPRA)
Miscellaneous Employees	4,533	
Employer Payment of UAL	123,662	
Adjustment	15,000	
3020 Total	\$ 231,347	

Rescue Fire Protection District
Fire District Budget
Wages & Benefits Detail 2020-21

3021 Social Security

Social Security	\$ 2,349
3021 Total	\$ 2,349

3022 Medicare

Medicare	\$ 7,004
3022 Total	\$ 7,004

3040 Health Insurance

Current Employee Health Insurance	\$ 130,198
Retiered Employee Heath Insurance	87,310
Dental Insurance	12,614
Vision Plan	1,395
3040 Total	\$ 231,517

3041 Unemployment Insurance

Unemployment Insurance	\$ -
3041 Total	\$ -

3042 Longterm Disability

CSFA Longterm Disability	\$ 2,426
3042 Total	2,425.50

3060 Workers' Compensation

FDAC - FASIS	\$ 77,029
Special Annual Assessment	0
3060 Total	\$ 77,029

Wages & Benefits Total **\$ 1,207,704**

Rescue Fire Protection District
Fire District Budget
Services & Supplies Details - 2020-21

4020 Clothing		Cost/Person	No. of Emp.
Uniforms	5,400	900.00	6
Safety Clothing	15,000	2,500.00	6
Replacement	3,000		
4020 Total	\$ 23,400		

4040 Communications	
JPA Dispatching	7,200
Telephone - Long Distance	1,320
Cellular Telephone	2,000
Internet Connection - Uverse (4044)	1,582
MDC Cellular	2,400
4040 Total	\$ 14,502

4060 Inservice Food	
Prolonged Emergency Operations	\$ 500
Professional Meetings	500
4060 Total	\$ 1,000

4080 Household Expense		Cost/Month
Disposal Service (4085)		
Station #83	\$ 1,300	83.34
Cleaning Agents, etc.	1,376	
4080 Total	\$ 2,676	

4100 Insurance	
Atwood Insurance	\$ 15,000
4100 Total	\$ 15,000

4140 Equipment Maintenance	
Fire Extinguishers	\$ 300
Hurst Equipment Service	2,000
Self Contained Breathing Apparatus	
Lens Covers	70
Sanitizer	78
Miscellaneous Repair Parts	250
MSA Annual Service	1,350
SCBA - Annual facepiece fit test	540
SCBA Mask Replacement (1)	350
SCBA/O2 Hydro	500
Ladder Testing	600
Miscellaneous Equipment Maintenance	1,700
4140 Total	\$ 7,738

Rescue Fire Protection District
Fire District Budget
Services & Supplies Details - 2020-21

4162 Vehicle Maintenance	
General Maintenance (Fluid, Filters & Etc.)	\$ 2,400
Misc. Vehicle Maintenance (Alternators, Compressors, Brakes, Bearings & Tuneups)	4,000 2,500
Maintenance Manuals	100
Tires, Rims	1,000
Water Tender Tank Refurbishment	30,000
Miscellaneous Maintenance Supplies	40,000
4162 Total	\$ 80,000

4142 Radio Maintenance	
Misc. Radio Maintenance	\$ 500
4142 Total	\$ 500

4180 Maintenance of Structures (Parts & Supplies to 4189)	
Station #83	\$ 19,100
R.S.L.S.	1,000
Station #81	5,000
4180 Total	\$ 25,100

4201 Medical Supplies	
Misc. Medical Supplies	\$ 7,000
4201 Total	\$ 7,000

4220 Memberships	
El Dorado County Fire Chief's Association	\$ 50
Training Officer's Association	25
Fire Prevention Officer's Asso.	25
Gym	360
AFSS - Jodi	50
CSFA Dues	500
FDAC	440
4220 Total	\$ 1,450

Rescue Fire Protection District
Fire District Budget
Services & Supplies Details - 2020-21

4260 Office Expense	
IT Equipment for Internet Upgrade	\$ 1,318
Printing/Publishing Board Docs	10
Postage/Stamps	400
Computers/Printers/iPads	2,500
General Supplies	2,500
4260 Total	\$ 6,728

4300 Professional Services				
RSLs Alarm	\$ 420	Cost/Per. 35.00	NO. OF MITG.	Number 12
El Dorado Hills Fire Shared Services Agreement	75,000	235.00		0
Staff and New Employee Physical	3,600	600.00		6
DMV Physical	100			
CalPERS Annual Valuation Report	1,800			
GASB 75 OPEB Valuation (TCS)	2,880			
GASB 68 Valuation	2,000			
District Audit	4,600			
EMSA Live Scan	500		50.00	10
Miscellaneous	-			
4300 Total	\$ 90,900			

4400 Publications & Legal Notices	
Budget Hearings	50
Miscellaneous	350
4400 Total	\$ 400

4420 Rents & Leases of Equipment	
Pine Hill Radio Vault, CDF	\$ 1,180
P. O. Box 201	100
4420 Total	\$ 1,280

4460 Small Tools	
Miscellaneous	\$ 1,000
TIC Batteries	400
Shop/mechanics tools	400
4460 Total	\$ 1,800

4461 Fire Equipment	
Miscellaneous	-
4461 Total	\$ -

Rescue Fire Protection District
Fire District Budget
Services & Supplies Details - 2020-21

4500 Special Department Expense	
CD Parcel Quest	300
Elections	11,000
LAFCO Annual Fee	1,500
Miscellaneous	500
4500 Total	\$ 13,300

4507 Fire Prevention	
Public Education Handouts Misc	\$ 500
Barclays Title 19	90
Build. Const. For Fire Service	50
Miscellaneous	-
4507 Total	\$ 640

4515 Fuel Purchase	
Bulk Fuel	\$ 18,000
4515 Total	\$ 18,000

4539 Software License		Cost/User	Users
O365 Subscription	\$ 650		
Carbonite Subscription	150		
Dropbox Subscription	1,400		
Active 911 Subscription	260		
FireReporting RMS (Emergency Reporting)	1,400		
Website Hosting	250		
Target Safety	1,600	80.00	20
4500 Total	\$ 5,710		

4600 Transportation and Travel	
Hotel and Transportation	\$ 2,500
4600 Total	\$ 2,500

4609 Educational Training		Cost/Person	No.of Persons
Training			
Registration for Classes	3,000	500.00	6
Volunteer Training	1,000		
Board of Directors	500		
EDC T.O. Membership	50		
CPR	150	4.00	0
Paramedic/EMT Renewal	1,300	0.00	1
4609 Total	\$ 6,000		

Rescue Fire Protection District
Fire District Budget
Services & Supplies Details - 2020-21

4617 Staff Development	
Educational Travel - Seminars & Conventions	\$ 500
4617 Total	\$ 500

4700 Utilities	
LPG	\$ 9,000
Pacific Gas & Electric	15,000
El Dorado Irrigation District	3,000
4700 Total	\$ 27,000

Services & Supplies Total: **\$ 353,123**



Rescue Fire Protection District
Fire District Budget
Fixed Assets Details - 2020-21

	Development Fee Funds	Property Tax Funds	Grant Funds
6020 Structures & Improvements			
Misc. Improvements 83	\$ -	\$ -	\$ -
Misc. Improvements RSLs	-	-	-
Misc. Improvements 81	-	-	-
6020 Structures & Improvements Total	\$ -	\$ -	\$ -
Firefighting Equipment			
Supply Hose	\$ -	\$ 6,200	\$ -
Breathing Apparatus			
Spare SCBA Cylinders	-	100,000	-
FEMA Grants			
County-wide EKG Monitors	-	4,000	895,680
6040 Equipment Total	\$ -	\$ 110,200	\$ 895,680
Grand Total Fixed Assets	\$ -	\$ 110,200	\$ 895,680