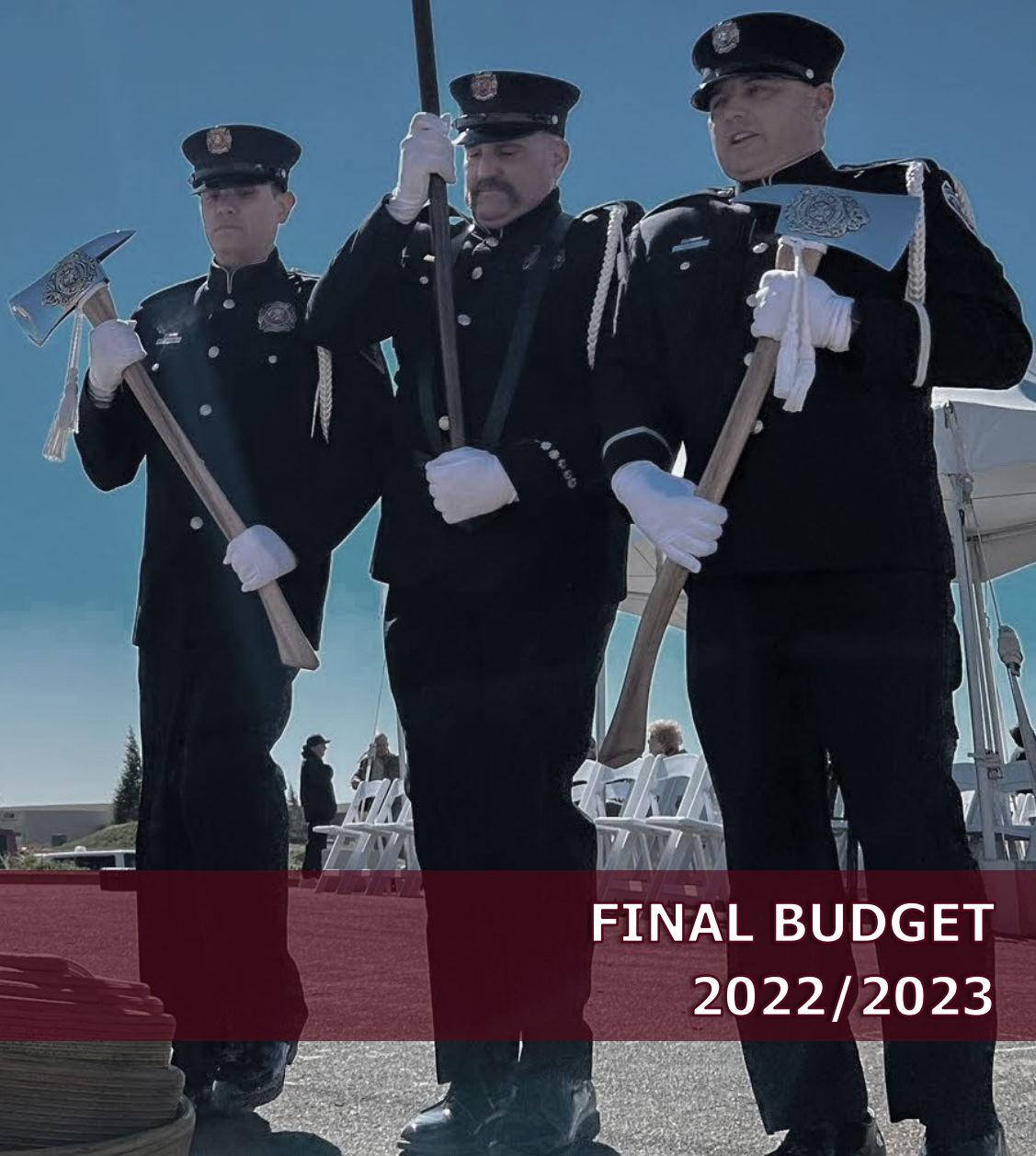




EL DORADO HILLS FIRE DEPARTMENT



**FINAL BUDGET
2022/2023**

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El Dorado Hills Fire Department 2022/23 Final Budget

INTRODUCTION

Presented herein is the recommended El Dorado Hills County Water District Final Budget for fiscal year 2022/2023. Per statutory requirement, the Final Budget must be adopted by September 30, 2022.

BACKGROUND

The Final Budget was developed with the participation and input from the Director of Finance, Accounting Specialist/Board Clerk, Executive Staff, Program Managers and the Finance Committee. The funding philosophy for this budget is 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 objective of keeping the District on a progressive track while providing for continuous 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 Unassigned, or Operating Reserve Fund equivalent to at least one half of the current year budgeted operating expenditures. The budgeted ending Unassigned Reserve Fund balance for 2022/23 exceeds this goal.

Capital Replacement Fund

The Capital Replacement Fund is the portion of the General Reserve 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, facilities and equipment that exceeds routine maintenance. All District capital expenditures that are not qualified to be funded with development impact fees are budgeted in the Capital Replacement Fund for fiscal year 2022/23.

The District Reserve Policy requires an annual contribution to the Capital Replacement Fund, ensuring the fund balance remains sufficient to repair, restore or replace the District's capital assets upon retirement or disposal. The policy also provides for an additional transfer into the Capital Replacement Fund if there is an identified shortfall in the fund and there is a budgeted excess of revenues over expenditures.

There is a budgeted transfer of \$2,752,497 from the General Reserve Fund to the Capital Replacement fund in 2022/23. This amount includes the calculated annual contribution of about \$1.5 million per the Capital Replacement Schedule, plus an additional transfer of \$1,252,497 to 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 directly resulting 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. Planned qualifying expenditures are identified in this study.

Reserve Fund Balances

The District continues to closely monitor and control expenditures in an effort to preserve its reserve balances and avoid future debt financing. The final budget reflects an overall decrease in total reserve balances for fiscal year 2022/23. The General Reserve Fund is projected to remain flat, as all budgeted excess of operating revenue over operating expenditures is transferred to the Capital Replacement Fund.

There is a budgeted decrease of \$94,614 in the Capital Replacement Fund balance, as planned expenditures from this fund are greater than the budgeted transfer in from the General Reserve Fund.

There is a budgeted decrease in the Development Fee Reserve Fund of \$7,410,499, as qualifying expenditures are expected to far exceed development impact fee revenue for the year. Most of the budgeted qualifying expenditures are for the completion of Phase 1 of the Training Facility. The District's General Reserve Fund is "owed" \$1,254,545.36 from its Development Fee Fund as of June 30, 2022 for qualifying expenditures made in 2021/22. Reimbursement to the General Reserve Fund is anticipated in fiscal year 2022/23.

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 a 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 in unincorporated areas.

For fiscal year 2022-23, the District calculated the appropriation limit by combining the California per capital personal income increase of 7.55% (provided by the California Department of Finance) with the population growth in El Dorado County unincorporated areas of -0.19% (provided by El Dorado County). The calculated ratio by combining these two factors is 1.0735 (1.0755×0.9981). Applying that ratio to the 2021-22 limit of \$51,776,676 results in a calculated 2022-23 appropriation limit of \$55,580,012. Budgeted appropriations for fiscal year 2022-23 are well below this limit.

RECOMMENDATION

Staff recommends that the Board of Directors review, discuss, and approve the 2022-2023 Final Budget.



BUDGET SUMMARY ALL FUNDS

El Dorado Hills Fire Department
Final Budget Summary - All Funds
Fiscal Year 2022/23



	General Fund	Capital Replacement Fund	Development Fee Fund	Total All Funds
Revenue				
Property Tax Revenue	23,473,973			23,473,973
Other Miscellaneous Operating Revenue	3,283,985			3,283,985
Development Fee Revenue			1,400,000	1,400,000
Proceeds from Sale of Assets	-			-
Total Revenue	\$ 26,757,958	\$ -	\$ 1,400,000	\$ 28,157,958
Expenditures				
Wages & Benefits	20,870,575	-	-	20,870,575
Other Operating Expenditures	3,134,886	-	-	3,134,886
OPEB UAL Lump Sum Pmt	-	-	-	-
Fixed Assets	-	2,847,111	8,810,499	11,657,609
Total Expenditures	\$ 24,005,461	\$ 2,847,111	\$ 8,810,499	\$ 35,663,070
Revenue Less Expenditures	\$ 2,752,497	\$ (2,847,111)	\$ (7,410,499)	\$ (7,505,112)
Reserve Fund Transfer Summary:				
Beginning Balance, 6/30/2022 (FORECAST)	\$ 16,201,510	\$ 5,296,877	\$ 10,036,952	\$ 31,535,339
Transfer to/(from) General Reserve Fund (Unassigned)	2,752,497	2,752,497	-	5,504,994
Transfer to/(from) Capital Replacement Fund (Committed)	(2,752,497)	(2,847,111)	-	(5,599,608)
Transfer to/(from) Pension Reserve Fund	-	-	-	-
Transfer to/(from) Development Fee Fund (Restricted)	-	-	(7,410,499)	(7,410,499)
Total Increase/(Decrease) in Reserve Balances	-	(94,614)	(7,410,499)	(7,505,112)
Ending Balance, 6/30/2023 (PROJECTED)	\$ 16,201,510	\$ 5,202,264	\$ 2,626,453	\$ 24,030,227

El Dorado Hills Fire Department
2022/23 Final Budget
Capital Assets



		BUDGET		
PROGRAM NAME	ASSET DESCRIPTION	Capital Replacement Fund	Development Fee Fund	Total
Training Facility	Training Facility CIP	1,633,272	8,024,883	9,658,154
Facilities	Station Security Fencing - Station 86	-	200,000	200,000
Facilities	Station 91 Bathroom Addition	-	50,000	50,000
Facilities	Station 85 Administrative Office Capacity Expansion (50%)	-	140,000	140,000
Apparatus (Replacement)	BC Vehicle	160,658	57,924	218,583
Apparatus (Replacement)	Deputy Chief Vehicle (2)	246,679	88,939	335,618
Apparatus (New)	Fire Equipment Mechanic Vehicle	-	225,000	225,000
Air Compressor	Air 85 Upgrade	65,880	23,753	89,633
Technical Rescue	Side-by-Side ATV Equipment/Outfitting (Grant Funded)	31,170	-	31,170
Station/Apparatus Equipment	Bullard TIC Camera/PPV Fans - Battery Operated	35,000	-	35,000
Communications	Portable/Mobile Radio Replacements	74,200	-	74,200
Operations	SCBA Replacements	600,252	-	600,252
TOTAL		\$ 2,847,111	\$ 8,810,499	\$ 11,657,609



El Dorado Hills Fire Department

2022/23 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 9% from prior year actual revenue in this category, consistent with the increase in District assessed value.
- **Supplemental Tax Revenue** increased by about 25% from prior year budget and is based on recent collection rates in this category.
- **Sacramento County, Latrobe Special Tax and Latrobe Base Transfer Revenue** are expected to remain relatively 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 as well as the approved increase to the fee schedule in January 2023. Also budgeted in this category is a defensible space inspection contract with El Dorado County for \$250,000, the majority of which will be earned in fiscal year 2022/23.
- **Hosted Training Revenue** accounts for registration fees collected for hosted training classes and is estimated at \$95,000 for fiscal year 2022/23. This estimate is based on 2021/22 actual revenue in this category. This revenue is offset by budgeted hosted training expenditures.
- **Mechanic Cost Recovery Fees** is a new category that will account for revenues collected to reimburse the District for the cost of sending its Fire Equipment Mechanic to perform services at outside agencies.
- **JPA Revenue** is budgeted assuming the continuation of the existing fixed rate contract with the JPA. The District is currently evaluating a new contract that will likely increase the reimbursement amount from the JPA.
- **Rental Income** includes revenue earned from leasing existing cell tower sites at both Stations 84 and 85.
- **Operating Grants Revenue** reflects an anticipated ARPA grant in 2022/23 that is budgeted to fund IT equipment.
- **Capital Grants Revenue** reflects an anticipated grant to fund the retrofitting of the Technical Rescue UTV.
- **OES/Mutual Aid Revenue** is an estimate based on prior year fire season. This revenue is mostly offset by OES overtime costs.
- **Interest Earned** is based on current trends in interest rates and earnings.
- **Miscellaneous Operating Revenue** includes workers' compensation reimbursements, Department credit card quarterly rewards, and other miscellaneous revenue. The decrease in

this category is due to the removal of the Rescue Shared Services Agreement and workers' compensation dividends received in 2021/22.

WAGES & BENEFITS

- **Salaries & Wages** for all personnel reflect step increases as well as a 2.5% cost of living increase in July 2022, consistent with the negotiated MOU and unrepresented wages and benefits resolutions.
- **Safety (Fire) Salaries & Wages** reflect an increase in headcount of three (3) Firefighter/Paramedic positions at Station 91. A recruitment for these added positions is estimated to be completed by March 2023 and the vacancies are assumed to be filled with "floater" Firefighter/Paramedics and/or overtime until then.
- **CRRD Salaries & Wages** reflect the recent hire of a Fire Marshal, the addition of two (2) Defensible Space Inspector Leads, as well as an increase in budgeted hours for the other two (2) Defensible Space Inspectors to meet the demands of the contract with El Dorado County.
- **Administrative Salaries & Wages** reflect the Fire Equipment Mechanic position for a full year in 2022/23 (this position was vacant for half of 2021/22) as well as the removal of the Rescue Shared Services Agreement reimbursement for a temporary Administrative Assistant.
- **Overtime** increased from prior year due the added headcount of three (3) Firefighter/Paramedics at Station 91, assuming recruitment for these added positions, as well as one (1) additional retirement vacancy, will be completed in March 2023.
- **PERS Retirement** costs increased from prior year due an increase in the 2022/23 required Unfunded Liability lump sum payments, as well as an increase in budgeted pensionable wages.
- **Workers' Compensation** costs increased from prior year due to projected increases in insurance rates and covered payroll.
- **Health Benefits** for active employees increased due a slight increase in the District contribution cap, increases in overall CalPERS healthcare premium rates (those that fall under the District contribution cap), as well as the addition of three (3) Firefighter/Paramedic positions, one (1) Fire Marshal (hired in early 2022/23) and two (2) Defensible Space Inspectors. Health Costs for retirees increased mostly due to the addition of one (1) retiree.
- **Dental/Vision Benefits** increased due to an increase in the budgeted headcount as described above.

SERVICE & SUPPLIES

- **Network/Connectivity** costs increased due to the addition of a new VOIP phone system lease, a planned internet upgrade, and service costs for a new terminal server that is anticipated later in the fiscal year.
- **Insurance** costs are budgeted to increase significantly, as the District will be changing carriers in November 2022 (the current carrier will not renew the policy). It is projected that costs in this category will continue to rise until key risk factors stabilize in California.
- **Maintenance of Equipment** is budgeted to increase slightly due to a projected increase in the cost of repair parts & supplies, as well as an increase in the anticipated maintenance/testing costs for the new SCBAs.
- **Maintenance, Structures & Ground** increased due the addition of several planned large facilities projects, including the replacement of kitchen cabinets/countertops at Stations 85 and 86, reconstruction of the hose tower at Station 86, wallpaper removal/wall repairs at Station 86, and replacement of the main conference room tables and chairs at Station 85.
- **Legal Fees** increased from prior year based on current legal consulting utilization trends.

- **Human Resources** costs are expected to increase slightly due to budgeted consulting for promotional testing (Engineer/Captain positions), as well as an increase in budgeted employee medical costs.
- **Other Professional Services** increased due to the addition of several large consulting projects, including a Nexus Study update, a CFD study, and an ambulance deployment study.
- **Public Relations** costs increased due to the addition of several planned Department promotional/safety videos.
- **Software Subscriptions** increased from prior year budget due to the addition of several software products, including but not limited to, IDT Plans, Image Trend, 3Di, Fleetio, Data Ticket, and a purchase order system.
- **IT Support/Implementation** costs decreased due to the completion of budgeted implementation costs in 2021/22 for IDT plans and Image Trend.
- **IT Equipment** increased due to the planned one-time purchase of IT Equipment funded with the ARPA grant (cost offset by Operating Grant Revenue).
- **Solar Lease** costs decreased due to the purchase of the leased solar systems at Stations 84, 85, 86 and 87 in 2021/22.
- **Station Small Tools and Supplies** increased due to the addition of budgeted tools for the Fire Equipment Mechanic.
- **Non-Hosted Training** increased from prior year due to the addition of Command and Control training for succession planning, as well as the continuation of “catch-up” on training that was delayed due to COVID-19 restrictions.
- **EDC Hosted Training** costs were budgeted based on prior year actual trends. This category is offset by Hosted Training Revenue.
- **Fire Prevention** costs increased from prior year budget mostly due to an increase in anticipated costs for electronic pre-fire plan review services.
- **Fuel and Oil** costs are anticipated to increase next fiscal year due to higher fuel prices.
- **Travel and Meals & Refreshments** costs are expected to increase due to a budgeted increase in off-site training.
- **Utilities** costs are expected to increase as a result of rising utility rates as well as an increasing trend in electricity true-ups.

PENSION/OPEB UAL ADDITIONAL LUMP SUM PAYMENTS

- There are no budgeted discretionary lump sum payments or fund transfers toward the District’s Pension and OPEB unfunded liabilities in 2022/23.

CAPITAL ASSETS

- Capital Assets budgeted in fiscal year 2022/23 include the following: completion of Phase 1 of the Training Center, security fencing at Station 86, the expansion of administrative office capacity at Station 85, the addition of a bathroom at Station 91 to accommodate increased staffing levels, the replacement of SCBA’s, the replacement of the Battalion Chief vehicle, the replacement of two (2) Deputy Chief vehicles, the purchase of a new Fire Equipment Mechanic vehicle, an upgrade of Air 85, retrofitting of the Technical Rescue UTV (grant funded), a Bullard TIC Camera, and PPV fans.



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Final Budget FY 2022/23

SUMMARY				
Full-time Positions				
	Authorized Positions	Actual Filled Positions	Funded Positions (Final Budget)	Proposed Changes
Office of the Fire Chief	10.5	9.5	10.5	0
Operations Branch	65	61	65	3
Administration Branch	6.5	6.5	6.5	0
Total	82	77	82	3



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Final Budget FY 2022/23

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	
COMMUNITY RISK REDUCTION				
Fire Marshal	1	1	1	
Fire Prevention Specialist	2	2	2	
Fire Prevention Inspector I	1	1	1	
Community Risk Reduction Technician	1	1	1	
Defensible Space Inspector Lead (Part-Time, Limited Term)	2	2	2	
Defensible Space Inspector Trainee (Part-Time, Limited Term)	2	1	2	
	10.5	9.5	10.5	0



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Final Budget FY 2022/23

OPERATIONS BRANCH				
Position	Authorized Positions	Actual Filled Positions	Funded Positions (Final Budget)	Proposed Changes
Deputy Chief, Operations	1	1	1	
Administrative Assistant II, Operations Branch	1	1	1	
Fire Equipment Mechanic	1	1	1	
FIRE SUPPRESSION				
Battalion Chiefs	3	3	3	
Fire Captains	15	15	15	
Fire Engineers	15	15	15	
Firefighters	28	24	28	3
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	
	65	61	65	3



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Final Budget FY 2022/23

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	0.5	0.5	0.5	
HUMAN RESOURCES				
Director of Human Resources	1	1	1	
Human Resources Specialist	1	1	1	
FINANCE				
Director of Finance	1	1	1	
Accounting Specialist/Board Clerk	1	1	1	
FLEET MAINTENANCE				
Fire Equipment Mechanic	1	1	1	
INFORMATION TECHNOLOGY (IT)				
Datacate IT Contract	0	0	0	
	6.5	6.5	6.5	0



BUDGET DETAIL
GENERAL FUND

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2022/23



	Full Year Budget FY22/23	Mid-Year Budget FY21/22	Variance	Variance %
Revenue				
3240 · Tax Revenue				
3260 · Secured Tax Revenue	22,548,795	20,675,551	1,873,244	9%
3270 · Unsecured Tax Revenue	432,189	354,593	77,596	22%
3280 · Homeowners Tax Revenue	153,640	153,531	109	0%
3320 · Supplemental Tax Revenue	600,000	481,712	118,288	25%
3330 · Sacramento County Revenue	31,000	31,051	(51)	0%
3335 · Latrobe Revenue		-		
3335.2 · Latrobe Special Tax	35,000	36,900	(1,900)	-5%
3335.3 · Latrobe Base Transfer	91,000	86,642	4,358	5%
3340 · Property Tax Administration Fee	(417,651)	(363,175)	(54,476)	15%
Total 3240 · Tax Revenue	23,473,973	21,456,805	2,017,168	9%
3500 · Misc. Operating Revenue				
3506 · CRRD Cost Recovery Fees	610,000	420,897	189,103	45%
3507 · Hosted Training Revenue	95,000	90,125	4,875	5%
3508 · Mechanic Cost Recovery Fees	10,000	-	10,000	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	113,635	-	113,635	N/A
3514.2 · Capital Grants Revenue	31,170	-	31,170	N/A
3515 · OES/Mutual Aid Reimbursement	1,000,000	1,162,366	(162,366)	-14%
3520 · Interest Earned	130,000	48,441	81,559	168%
3500 · Misc. Operating Revenue - Other	90,000	246,347	(156,347)	-63%
Total 3500 · Misc. Operating Revenue	3,283,985	3,172,356	111,629	4%
3568 · Proceeds from Insurance	-	3,003	(3,003)	-100%
3570 · Proceeds from Sale of Assets	-	(1,688)	1,688	-100%
Total Revenue	\$ 26,757,958	\$ 24,630,476	\$ 2,127,482	8.6%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2022/23



	Full Year Budget FY22/23	Mid-Year Budget FY21/22	Variance	Variance %
Operating Expenditures				
6000 · Wages & Benefits				
6001 · Salaries & Wages, Fire	7,833,151	7,323,069	510,082	7%
6011 · Education/Longevity Pay	487,850	480,626	7,224	2%
6015 · Salaries & Wages, CRRD	835,897	475,427	360,470	76%
6016 · Salaries & Wages, Administration	802,113	654,669	147,444	23%
6017 · Intern/Volunteer Stipends	4,500	1,950	2,550	131%
6018 · Director Pay	16,000	12,900	3,100	24%
6019 · Overtime				
6019.1 · Overtime, Operational	2,070,399	1,742,374	328,025	19%
6019.2 · Overtime, Outside Aid	826,446	874,428	(47,982)	-5%
Total 6019 · Overtime	2,896,845	2,616,802	280,043	11%
6020 · P.E.R.S. Retirement	1,729,325	1,593,804	135,521	9%
6020.1 · P.E.R.S. Retirement EE Contribution	1,890,000	1,716,704	173,296	10%
6030 · Workers Compensation	754,353	659,502	94,851	14%
6031 · Life Insurance	7,118	5,632	1,486	26%
6032 · P.E.R.S. Health Benefits	1,951,037	1,754,970	196,067	11%
6033 · Disability Insurance	22,066	20,591	1,475	7%
6034 · Health Cost of Retirees	1,187,065	1,157,273	29,791	3%
6040 · Dental/Vision Expense	254,520	236,410	18,110	8%
6050 · Unemployment Insurance	15,120	12,143	2,977	25%
6070 · Medicare	183,615	171,002	12,613	7%
Total 6000 · Wages & Benefits	20,870,575	18,893,473	1,977,102	10%
Salaries & Wages as a % of Operating Revenue	78%	77%		
6100 · Clothing & Personal Supplies				
6101 · Uniform Allowance	54,867	49,854	5,012	10%
6102 · Other Clothing & Personal Supplies	61,970	71,075	(9,105)	-13%
Total 6100 Clothing & Personal Supplies	116,837	120,929	(4,092)	-3%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2022/23



	Full Year Budget FY22/23	Mid-Year Budget FY21/22	Variance	Variance %
6110 · Network/Communications				
6111 · Telecommunications	51,720	52,542	(823)	-2%
6112 · Dispatch Services	70,000	70,743	(743)	-1%
6113 · Network/Connectivity	90,883	61,651	29,233	47%
Total 6110 · Network/Communications	212,603	184,936	27,667	15%
6120 · Housekeeping	67,204	60,611	6,593	11%
6130 · Insurance				
6131 · General Insurance	120,000	85,514	34,486	40%
Total 6130 · Insurance	120,000	85,514	34,486	40%
6140 · Maintenance of Equipment				
6141 · Tires	25,000	24,354	646	3%
6142 · Parts & Supplies	55,000	43,575	11,425	26%
6143 · Outside Work	70,000	72,630	(2,630)	-4%
6144 · Equipment Maintenance	45,020	30,984	14,036	45%
6145 · Radio Maintenance	22,950	25,471	(2,521)	-10%
Total 6140 · Maintenance of Equipment	217,970	197,015	20,955	11%
6150 · Maintenance, Structures & Ground	397,308	210,881	186,427	88%
6160 · Medical Supplies				
6161 · Medical Supplies	50,000	56,840	(6,840)	-12%
Total 6160 · Medical Supplies	50,000	56,840	(6,840)	-12%
6170 · Dues and Subscriptions	17,319	12,971	4,348	34%
6180 · Miscellaneous				
6181 · Miscellaneous	13,000	11,205	1,795	16%
6182 · Honor Guard	4,000	2,167	1,833	85%
6183 · Explorer Program	2,500	1,070	1,430	134%
6184 · Pipes and Drums	-	-	-	N/A
Total 6180 · Miscellaneous	19,500	14,442	5,058	35%
6190 · Office Supplies	37,106	35,077	2,029	6%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2022/23



	Full Year Budget FY22/23	Mid-Year Budget FY21/22	Variance	Variance %
6200 · Professional Services				
6201 · Audit	15,900	14,925	975	7%
6202.1 · Legal Fees	142,000	115,973	26,027	22%
6202.2 · Human Resources	96,550	83,144	13,406	16%
6203 · Notices	700	100	600	600%
6204 · Other Professional Services	176,464	75,066	101,398	135%
6205 · Elections/Tax Administration	-	-	-	N/A
6206 · Public Relations	18,850	8,839	10,011	113%
Total 6200 · Professional Services	450,464	298,047	152,416	51%
6210 · Information Technology				
6211 · Software Licenses/Subscriptions	196,008	116,394	79,614	68%
6212 · IT Support/Implementation	199,352	224,962	(25,610)	-11%
6213 · IT Equipment	172,810	76,394	96,416	126%
Total 6210 · Information Technology	568,170	417,750	150,420	36%
6220 · Rents and Leases				
6221 · Facilities/Equipment Lease	58,064	54,845	3,219	6%
6222 · Solar Lease	-	14,049	(14,049)	-100%
Total 6220 · Rents and Leases	58,064	68,894	(10,830)	-16%
6231 · Hose	9,750	18,596	(8,846)	-48%
6232 · Small Tools & Equipment - Apparatus	24,120	30,574	(6,454)	-21%
6233 · Small Tools & Equipment - Station	66,575	40,227	26,348	65%
6230 · Small Tools and Supplies	100,445	89,397	11,048	12%
6240 · Special Expenses				
6241 · Non-Hosted Training	185,337	97,854	87,483	89%
6241.1 · EDC Hosted Training	85,000	73,393	11,607	16%
6242 · Fire Prevention	131,060	79,942	51,118	64%
6243 · Licenses	-	-	-	0%
6244 · Directors' Training & Travel	-	-	-	0%
Total 6240 · Special Expenses	401,397	251,189	150,208	60%

El Dorado Hills Fire Department
Final Budget Detail - General Fund
Fiscal Year 2022/23



	Full Year Budget FY22/23	Mid-Year Budget FY21/22	Variance	Variance %
6250 · Transportation and Travel				
6251 · Fuel and Oil	140,000	108,247	31,753	29%
6252 · Travel	42,000	30,267	11,733	39%
6253 · Meals & Refreshments	23,000	21,586	1,414	7%
Total 6250 · Transportation and Travel	205,000	160,100	44,900	28%
6260 · Utilities				
6261 · Electricity	40,000	30,786	9,214	30%
6262 · Natural Gas/Propane	35,000	30,456	4,544	15%
6263 · Water/Sewer	20,500	19,063	1,437	8%
Total 6260 · Utilities	95,500	80,305	15,195	19%
Total Operating Expenditures	\$ 24,005,461	\$ 21,238,371	\$ 2,767,090	13.0%
Total Operating Expenditures excluding W&B	\$ 3,134,886	\$ 2,344,898	\$ 789,988	33.7%
Revenue - Operating Expenditures	\$ 2,752,497	\$ 3,392,105	\$ (639,607)	-19%
6570 · OPEB UAL Additional Lump Sum Pmt	-	1,021,551	(1,021,551)	-100%
Total Expenditures	\$ 24,005,461	\$ 22,259,922	\$ 1,745,539	7.8%
Total Revenue - Total Expenditures	\$ 2,752,497	\$ 2,370,554	\$ 381,944	16%
Transfer to Pension Reserve Fund	\$ -	\$ -	\$ -	N/A
Transfer from Development Fee Fund	\$ -	\$ (2,250,000)	\$ 2,250,000	-100%
Transfer to Capital Replacement Fund	\$ (2,752,497)	\$ (2,392,105)	\$ (360,392)	15%
Net Increase/Decrease in Unassigned Fund Balance	\$ -	\$ (2,271,551)	\$ 2,271,551	



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	Actual FY20/21	Forecast FY21/22	Final Budget FY22/23	Variance 21/22 Forecast vs. 22/23 Budget	Variance %
Revenue									
3240 · Tax Revenue									
3260 · Secured Tax Revenue	15,143,354	16,254,990	17,700,565	18,474,778	19,619,347	20,685,811	22,548,795	1,862,984	9%
3270 · Unsecured Tax Revenue	283,551	278,713	306,727	335,532	360,463	356,435	432,189	75,754	21%
3280 · Homeowners Tax Revenue	148,084	152,399	157,876	157,520	156,296	157,058	153,640	(3,418)	-2%
3320 · Supplemental Tax Revenue	318,445	384,609	174,526	547,056	497,969	637,790	600,000	(37,790)	-6%
3330 · Sacramento County Revenue	16,171	16,663	17,096	29,545	30,254	30,089	31,000	911	3%
3335 · Latrobe Revenue									
3335.2 · Latrobe Special Tax	35,622	35,742	35,907	35,884	35,502	35,037	35,000	(37)	0%
3335.3 · Latrobe Base Transfer	-	500,000	-	160,295	86,642	90,945	91,000	55	0%
3340 · Property Tax Administration Fee	(352,143)	(307,782)	(346,739)	(377,298)	(387,314)	(363,175)	(417,651)	(54,476)	15%
Total 3240 · Tax Revenue	15,593,084	17,315,334	18,045,958	19,363,312	20,399,158	21,629,989	23,473,973	1,843,984	9%
3500 · Misc. Operating Revenue									
3511 · Contributions	-	-	-	-	-	-	-	-	0%
3506 · CRRD Cost Recovery Fees	63,828	99,714	126,904	197,017	230,325	452,337	610,000	157,663	35%
3507 · Hosted Training Revenue	-	-	-	-	3,637	94,428	95,000	572	1%
3508 · Mechanic Cost Recovery Fees	-	-	-	-	-	-	10,000	10,000	N/A
3512 · JPA Revenue	982,207	1,162,437	1,150,000	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	54,180	-	0%
3514.1 · Operating Grants Revenue	-	-	-	-	44,379	-	113,635	113,635	N/A
3514.2 · Capital Grants Revenue	-	-	-	-	225,565	-	31,170	31,170	N/A
3515 · OES/Mutual Aid Reimbursement	613,557	524,276	666,922	211,426	1,677,353	1,162,366	1,000,000	(162,366)	-14%
3520 · Interest Earned	109,689	225,426	385,619	339,109	82,667	72,714	130,000	57,286	79%
3510 · Misc. Operating Revenue - Other	66,426	50,040	17,868	179,308	212,539	253,751	90,000	(163,751)	-65%
Total 3510 · Misc. Operating Revenue	1,860,908	2,087,093	2,373,469	2,126,839	3,680,646	3,239,776	3,283,985	44,209	1%
Total Operating Revenue	\$ 17,453,992	\$ 19,402,427	\$ 20,419,427	\$ 21,490,152	\$ 24,079,804	\$ 24,869,765	\$ 26,757,958	\$ 1,888,193	8%
Development Fees									
3550 · Development Fees									
3560 · Development Fee Revenue	2,985,102	2,307,138	1,392,661	1,504,149	1,144,426	1,455,524	1,400,000	(55,524)	-4%
Total 3550 · Development Fee Revenue	2,985,102	2,307,138	1,392,661	1,504,149	1,144,426	1,455,524	1,400,000	(55,524)	-4%
3570 · Proceeds from Insurance/Sale of Assets	93,630	834,361	1,649	-	12,565	3,003	-	(3,003)	-100%
3590 · Gain/Loss on Investments	-	-	185,603	231,066	349,621	(1,688)	-	1,688	-100%
Total Revenue	\$ 20,532,724	\$ 22,543,926	\$ 21,999,340	\$ 23,225,367	\$ 25,586,416	\$ 26,326,604	\$ 28,157,958	\$ 1,831,354	7%

El Dorado Hills Fire Department

Historical Trend Analysis

TOTAL ALL FUNDS



	Actual FY16/17	Actual FY17/18	Actual FY18/19	Actual FY19/20	Actual FY20/21	Forecast FY21/22	Final Budget FY22/23	Variance 21/22 Forecast vs. 22/23 Budget	Variance %
Operating Expenditures									
6000 · Salaries & Wages									
6001 · Salaries & Wages, Fire	5,772,002	5,937,072	6,396,335	6,772,687	6,980,114	7,370,039	7,833,151	463,111	6%
6011 · Education/Longevity Pay	450,922	446,642	449,258	524,606	485,261	484,939	487,850	2,911	1%
6015 · Salaries & Wages, CRRD						575,082	835,897	260,816	45%
6016 · Salaries & Wages, Administration	545,310	607,440	636,224	845,731	976,355	591,789	802,113	210,323	36%
6017 · Intern/Volunteer Stipends	69,179	-	4,810	2,795	1,625	1,820	4,500	2,680	147%
6018 · Director Pay	16,905	14,795	11,800	15,100	13,000	13,900	16,000	2,100	15%
6019 · Overtime									
6019.1 · Overtime, Operational	1,771,860	2,235,563	1,675,396	1,645,157	1,967,302	1,944,777	2,070,399	125,622	6%
6019.2 · Overtime, Outside Aid	527,019	485,075	536,831	169,910	1,256,886	874,428	826,446	(47,982)	-5%
Total 6019 · Overtime	2,298,879	2,720,639	2,212,227	1,815,067	3,224,188	2,819,205	2,896,845	77,640	3%
6020 · P.E.R.S. Retirement	2,228,851	1,615,850	1,332,561	1,360,855	1,485,269	1,560,852	1,729,325	168,474	11%
6020.1 · P.E.R.S. Retirement EE Contribution	-	600,643	1,211,740	1,443,588	1,599,799	1,716,704	1,890,000	173,296	10%
6030 · Workers Compensation	765,480	667,861	571,736	529,286	586,372	656,510	754,353	97,842	15%
6031 · Life Insurance	5,875	5,609	6,498	5,578	6,171	5,626	7,118	1,493	27%
6032 · P.E.R.S. Health Benefits	1,431,009	1,417,119	1,562,904	1,717,501	1,712,822	1,755,104	1,951,037	195,933	11%
6033 · Disability Insurance	16,660	16,663	17,655	20,087	20,459	20,591	22,066	1,475	7%
6034 · Health Cost of Retirees	856,646	890,325	917,124	1,017,446	1,102,022	1,156,391	1,187,065	30,673	3%
6040 · Dental/Vision Expense	173,391	145,843	136,985	131,866	183,598	235,433	254,520	19,087	8%
6050 · Unemployment Insurance	14,484	14,553	11,742	9,741	11,726	12,766	15,120	2,354	18%
6070 · Medicare	128,876	136,363	137,374	146,810	170,163	176,662	183,615	6,954	4%
Total 6000 · Salaries & Wages	14,774,469	15,237,416	15,616,972	16,358,743	18,558,944	19,153,414	20,870,575	1,717,161	9%
Salaries & Wages as a % of Operating Revenue	85%	79%	76%	76%	77%	77%	78%		
6100 · Clothing & Personal Supplies									
6101 · Uniform Allowance	58,550	49,437	51,970	49,554	47,931	50,088	54,867	4,778	10%
6102 · Other Clothing & Personal Supplies	65,816	52,653	44,073	210,532	26,540	71,385	61,970	(9,415)	-13%
Total 6100 · Clothing & Personal Supplies	124,366	102,090	96,044	260,086	74,470	121,473	116,837	(4,637)	-4%

El Dorado Hills Fire Department

Historical Trend Analysis

TOTAL ALL FUNDS



	Actual FY16/17	Actual FY17/18	Actual FY18/19	Actual FY19/20	Actual FY20/21	Forecast FY21/22	Final Budget FY22/23	Variance 21/22 Forecast vs. 22/23 Budget	Variance %
6110 · Network/Communications									
6111 · Telecommunications	54,452	49,385	43,449	36,255	42,439	42,535	51,720	9,185	22%
6112 · Dispatch Services	105,277	56,115	57,694	63,214	71,145	63,069	70,000	6,931	11%
6113 · Network/Connectivity	30,824	39,919	40,493	37,068	51,222	54,422	90,883	36,461	67%
Total 6110 · Communications	190,553	145,418	141,636	136,537	164,807	160,027	212,603	52,576	33%
6120 · Housekeeping	38,097	36,335	37,606	52,034	52,998	61,137	67,204	6,067	10%
6130 · Insurance									
6131 · General Insurance	51,023	33,167	56,013	59,403	65,761	85,514	120,000	34,486	40%
Total 6130 · Insurance	51,023	33,167	56,013	59,403	65,761	85,514	120,000	34,486	40%
6140 · Maintenance of Equipment									
6141 · Tires	15,492	38,029	15,029	19,157	32,944	23,834	25,000	1,166	5%
6142 · Parts & Supplies	25,720	23,622	31,248	33,259	38,672	52,745	55,000	2,255	4%
6143 · Outside Work	162,105	128,196	97,255	201,839	163,134	61,109	70,000	8,891	15%
6144 · Equipment Maintenance	26,839	33,158	37,489	27,583	38,782	27,507	45,020	17,513	64%
6145 · Radio Maintenance	12,318	13,625	21,838	32,880	14,449	23,866	22,950	(916)	-4%
Total 6140 · Maintenance of Equipment	242,475	236,630	202,859	314,718	287,981	189,061	217,970	28,909	15%
6150 · Maintenance, Structures & Ground	129,003	182,530	87,807	228,443	158,419	185,821	397,308	211,487	114%
6160 · Medical Supplies									
6161 · Medical Supplies	5,031	5,751	6,628	14,911	85,114	47,338	50,000	2,662	6%
Total 6160 · Medical Supplies	5,031	5,751	6,628	14,911	85,114	47,338	50,000	2,662	6%
6170 · Dues and Subscriptions	8,172	11,045	13,562	11,655	14,255	13,691	17,319	3,628	26%
6180 · Miscellaneous									
6181 · Miscellaneous	3,347	2,521	12,298	13,167	5,598	12,206	13,000	794	7%
6182 · Honor Guard	2,561	1,311	1,004	(1,827)	9,103	1,967	4,000	2,033	103%
6183 · Explorer Program	800	3,478	290	1,319	1,204	70	2,500	2,430	3472%
6184 · Pipes and Drums	-	-	-	3,747	410	-	-	-	N/A
Total 6180 · Miscellaneous	6,708	7,310	13,591	16,406	16,315	14,243	19,500	5,257	37%

El Dorado Hills Fire Department

Historical Trend Analysis

TOTAL ALL FUNDS



	Actual FY16/17	Actual FY17/18	Actual FY18/19	Actual FY19/20	Actual FY20/21	Forecast FY21/22	Final Budget FY22/23	Variance 21/22 Forecast vs. 22/23 Budget	Variance %
6190 · Office Supplies	28,116	21,988	25,297	27,252	29,305	35,576	37,106	1,530	4%
6200 · Professional Services									
6201 · Audit	10,250	12,650	17,975	14,300	14,550	14,925	15,900	975	7%
6202 · Legal/Human Resources	144,996	261,648	261,284	176,572	234,464	191,965	238,550	46,585	24%
6203 · Notices	747	1,797	741	637	387	518	700	182	35%
6204 · Other Professional Services	136,746	136,014	87,568	174,419	104,327	73,373	176,464	103,091	141%
6205 · Elections/Tax Administration	23,449	-	45	-	35,761	-	-	-	N/A
6206 · Public Relations	795	1,272	200	5,056	3,765	9,723	18,850	9,127	94%
Total 6200 · Professional Services	316,982	413,381	367,812	370,984	393,253	290,504	450,464	159,959	55%
6210 · Information Technology									
6211 · Software Licenses/Subscriptions	60,553	36,536	53,538	87,457	80,907	111,020	196,008	84,988	77%
6212 · IT Support/Implementation	84,271	120,676	97,367	126,226	114,201	197,926	199,352	1,426	1%
6213 · IT Equipment	-	-	31,699	67,586	55,256	84,621	172,810	88,189	104%
Total 6210 · Information Technology	144,824	157,213	182,604	281,269	250,363	393,566	568,170	174,603	44%
6220 · Rents and Leases									
6221 · Facilities/Equipment Lease	6,120	6,819	-	5,913	58,119	54,769	58,064	3,295	6%
6222 · Solar Lease	52,016	66,105	67,034	67,969	53,181	14,049	-	(14,049)	-100%
Total 6220 · Total Rents and Leases	58,136	72,924	67,034	73,882	111,300	68,818	58,064	(10,754)	-16%
6230 · Small Tools and Supplies	71,561	50,012	60,120	133,337	61,664	95,458	100,445	4,987	5%
6240 · Special Expenses	-								
6241 · Non-Hosted Training	108,248	63,377	124,972	70,929	87,162	99,209	185,337	86,128	87%
6241.1 · EDC Hosted Training	-	-	-	-	13,303	83,017	85,000	1,983	2%
6242 · Fire Prevention	16,245	44,586	44,031	106,686	42,906	69,829	131,060	61,231	88%
6243 · Licenses	10	10	84	400	(8)	-	-	-	N/A
6244 · Directors' Training & Travel	-	-	-	-	-	-	-	-	#DIV/0!
Total 6240 · Special Expenses	124,502	107,973	169,087	178,015	143,362	252,055	401,397	149,342	59%
6250 · Transportation and Travel									
6251 · Fuel and Oil	53,829	65,672	68,171	74,503	80,380	113,063	140,000	26,937	24%
6252 · Travel	20,424	17,577	10,401	23,772	20,511	23,168	42,000	18,832	81%

El Dorado Hills Fire Department

Historical Trend Analysis

TOTAL ALL FUNDS



	Actual FY16/17	Actual FY17/18	Actual FY18/19	Actual FY19/20	Actual FY20/21	Forecast FY21/22	Final Budget FY22/23	Variance 21/22 Forecast vs. 22/23 Budget	Variance %
6253 · Meals & Refreshments	17,798	18,456	18,555	16,603	14,284	20,867	23,000	2,133	10%
Total 6250 · Transportation and Travel	92,052	101,705	97,127	114,878	115,174	157,097	205,000	47,903	30%
6260 · Utilities									
6261 · Electricity	23,689	7,899	17,286	15,827	30,343	29,842	40,000	10,159	34%
6262 · Natural Gas/Propane	24,391	19,618	21,248	16,300	22,322	28,414	35,000	6,586	23%
6263 · Water/Sewer	15,343	18,077	15,565	16,343	17,795	16,587	20,500	3,913	24%
Total 6260 · Utilities	63,423	45,594	54,098	48,469	70,460	74,843	95,500	20,657	28%
Total Operating Expenditures	\$ 16,469,494	\$ 16,968,480	\$ 17,295,899	\$ 18,681,022	\$ 20,653,945	\$ 21,399,636	\$ 24,005,461	\$ 2,605,825	12%
Operating Revenue - Operating Expenditures	\$ 984,498	\$ 2,433,947	\$ 3,123,528	\$ 2,809,130	\$ 3,425,859	\$ 3,470,129	\$ 2,752,497	\$ (717,632)	-21%
6570 · OPEB UAL Additional Lump Sum Pmt	-	1,000,000	600,000	-	-	1,021,551	-	(1,021,551)	-100%
6720 · Fixed Assets	773,344	579,635	1,189,045	384,327	448,260	5,314,687	11,657,609	6,342,922	119%
Total Expenditures	\$ 17,242,839	\$ 18,548,115	\$ 19,084,944	\$ 19,065,349	\$ 21,102,204	\$ 27,735,874	\$ 35,663,070	\$ (7,927,196)	-29%
Total Revenue - Total Expenditures	\$ 3,289,885	\$ 3,995,811	\$ 2,914,395	\$ 4,160,018	\$ 4,484,212	\$ (1,409,270)	\$ (7,505,112)	\$ (6,095,843)	
<u>FUND TRANSFERS</u>									
Transfers to Development Fee Fund	\$ (2,985,102)	\$ (2,867,200)	\$ (1,392,661)	\$ (1,504,149)	\$ (1,144,426)	\$ (1,455,524)	\$ (1,400,000)	\$ (255,574)	18%
Transfers from Development Fee Fund	-	1,358,755	-	572,510	155,617	2,913,910	8,810,499	8,654,882	297%
Transfers to Pension Reserve Fund	-	(450,000)	(1,654,700)	(2,170,119)	(439,783)	(2,250,000)	-	439,783	-20%
Transfers from Capital Replacement Fund	773,344	98,893	813,090	187,772	72,414	2,400,777	2,847,111	2,774,697	116%
Transfers to Capital Replacement Fund	-	(850,000)	(800,000)	(800,000)	(900,000)	(2,471,444)	(2,752,497)	(1,852,497)	75%
Net Change in Unassigned/Non-Spendable Fund Balance	\$ 1,078,128	\$ 1,286,259	\$ (119,875)	\$ 446,032	\$ 2,228,034	\$ (2,271,551)	\$ -		



RESERVE FUND SUMMARY

El Dorado Hills Fire Department
2022/23 Final Budget
Reserve Fund Summary



	RESERVE FUND BALANCE AS OF						
	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	FORECAST 6/30/2022	FINAL BUDGET 6/30/2023
General Reserve Fund (Unassigned/Nonspendable)	14,632,614	15,918,875	15,798,996	16,245,031	18,473,061	16,201,510	16,201,510
Unassigned Fund as a % of Operating Expenditures	89%	94%	91%	87%	89%	76%	67%
Capital Replacement Reserve Fund (Committed)	3,052,680	3,803,787	3,790,697	4,402,926	5,230,513	5,296,877	5,202,264
Total Unrestricted Reserve Funds	17,685,294	19,722,662	19,589,693	20,647,957	23,703,574	21,498,387	21,403,774
Pension Reserve Fund	-	455,760	2,110,460	4,280,579	4,720,362	6,326,025	6,326,025
Development Fee Reserve Fund	6,682,221	8,190,667	9,583,327	10,514,964	11,503,774	10,036,952	2,626,453
Total Restricted Reserve Funds	6,682,221	8,646,427	11,693,787	14,795,543	16,224,136	16,362,976	8,952,478
Grand Total Fund Balances	\$ 24,367,515	\$ 28,369,089	\$ 31,283,480	\$ 35,443,500	\$ 39,927,710	\$ 37,861,364	\$ 30,356,252



FINAL BUDGET RESOLUTION

EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION 2022-16

Resolution Adopting the 2022-2023 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 2022-2023 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 2022-2023 is hereby adopted in accordance with the following:

Wages & Benefits:	\$ 20,870,575
Services and Supplies:	3,134,886
Capital Assets:	
Structures and Improvements	10,048,154
Apparatus and Vehicles	900,003
Equipment	709,452
	<hr/>
Total Budget Requirements:	\$ 35,663,070

BE IT FURTHER RESOLVED that that the obligations for capital assets and any new permanent employee positions are appropriated with the adoption of the 2022-23 Preliminary Budget.

BE IT FURTHER RESOLVED that the means of financing the expenditures will be by monies derived from Property Taxes, Grant Proceeds, Development Impact Fees, Reserves and Other Miscellaneous Revenues.

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 15th day of September, 2022, by the following vote:

AYES: 5

ABSTAIN: 0

NOES: 0

ABSENT: 0


Bobbi Bennett, President

ATTEST:


Jessica Braddock, Board Secretary

