

EL DORADO HILLS FIRE DEPARTMENT



2022/23 MID-YEAR BUDGET

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INTRODUCTION

The District regularly monitors its actual financial results compared to the final approved budget at its monthly board meetings. As the fiscal year progresses, the District adjusts its financial projections based on the latest available information. These adjustments are compiled into a Mid-Year Budget to give stakeholders a more accurate and up to date picture of how the fiscal year is expected to end. This process also assists in the development of future budgets and forecasts. The proposed 2022/23 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

Property tax revenue is trending consistent with the amounts originally budgeted in most categories. There is a notable increase in projected supplemental tax revenue of \$383,571, or 64%, from the original budget. This budgeted increase is based on the latest monthly collection trends in this category. Sacramento County property tax revenue is also trending higher than the original budgeted amount. Further, the property tax administration fee charged by El Dorado County came in lower than expected. These positive variances from the final budget result in an overall projected increase of \$447,733, or 2% in total tax revenue.

Miscellaneous Operating Revenue

There is a projected total increase of \$216,740, or 7% in Miscellaneous Operating Revenue. Both CRRD cost recovery fees and hosted training revenue are trending higher than originally budgeted. JPA revenue is also expected to finish favorably due to the execution of a new contract with a higher reimbursement “cap.” Interest revenue is predicted to be more than double the original budget as investment earnings yields have continued to rise. Finally, other miscellaneous operating revenue is projected to come in favorable due to awarded workers’ compensation dividends that were not included in the original final budget. These favorable changes are partially offset by unfavorable deviations in the categories of operating and capital grants revenue and OES revenue. The decrease in projected grants revenue is solely due to timing and this revenue will be carried forward into the 2023/24 budget. OES revenue projections were updated based on actual strike team participation during the last fire season.

Development Fees

Projections for development impact fee revenue have decreased compared to the final budget amount by \$202,035, or 14%. This updated estimate is based on a lower average monthly collection rate this fiscal year to-date than originally anticipated.

Wages & Benefits

Overall, wages and benefits are expected to be consistent with the final budget, with a slight decrease of \$86,637, or 0.4%. Base salaries and wages in the proposed Mid-Year Budget are slightly higher than the original budget in the fire category and slightly lower in the CRRD and administration categories, with an overall nominal decrease of \$11,961. These changes are mostly due to the timing and starting wage of new hires, as well as the timing of step increases. While operational overtime is relatively consistent with the final budget, there is a 29% decrease in budgeted overtime for outside aid, consistent with the decrease in budgeted OES revenue. Total

PERS retirement costs (both the employer and member contribution) are expected to come in about 2.2% higher than the original budgeted amounts. There is also a 14% increase in budgeted workers' compensation costs due to an unexpected hike in the District's experience modification ratio and a corresponding increase in the 2023 renewal premium. The projections for both active and retiree healthcare costs are slightly lower than that in the final budget, mostly a result of employees and retirees switching to less expensive health plans and/or opting out for the 2023 plan year.

Network/Communications

There is a projected savings in budgeted network/connectivity costs due to favorable rates for backup internet service at all stations.

Maintenance of Equipment

Maintenance costs of equipment and apparatus are projected to come in slightly unfavorable to the final budget. While the District has experienced significant savings in the outside work category due to the addition of a Fire Equipment Mechanic, there is a projected increase in spending on tires and repair parts due to deferred maintenance.

Maintenance, Structures & Grounds

There is anticipated savings in budgeted facilities maintenance costs of \$172,485, or 43% due to the deferral of several large, one-time projects that were in the original budget.

Professional Services

Savings is expected in the professional services category due to the delay in timing of the CFD study and other budgeted consulting projects. These projects will be carried into the 2023/24 budget.

Information Technology

There is projected savings in IT support/implementation and IT equipment due to delays in the timing of the budgeted website redesign, station alerting consulting project, and AV equipment replacement in the Station 85 main conference room. These projects will be carried forward into the 2023/24 budget.

Non-Hosted Training

There is projected savings of \$61,759, or 33% in the non-hosted training category due to the timing of budgeted employee training courses as well as an increase in employee training opportunities at the Employment Development Center (EDC) through hosted training classes.

Hosted Training

The hosted training program experienced significant growth and success in fiscal year 2022-23. The increase in budgeted hosted training costs reflects an increase in course offerings during the year and is offset by hosted training registration fees collected.

Fire Prevention

The anticipated savings of \$56,239, or 43% in this category is mostly due to a delay in the timing of budgeted pre-plan services, which will be carried forward into the 2023/24 budget.

Utilities

There are significant increases in projected electricity and natural gas/propane costs, as rates increased higher than anticipated. There are also increases in projected true-up costs for electricity as usage has gone up from prior year.

OPEB/Pension UAL Additional Lump Sum Payment

While the District did not originally anticipate having any budget excess to make a discretionary lump sum transfers into its OPEB or Pension section 115 trust accounts, newly projected favorable budget variances in revenue and expenditure categories have resulted in a budget surplus. Included in the Mid-Year Budget are recommended transfers of \$451,865 to the District's OPEB PARS account and \$500,000 to the District's Pension PARS account once the fiscal year is closed, assuming the projected excess for fiscal year 2022/23 comes to fruition.

Capital Assets

There is a projected decrease in capital outlay of \$414,985 or 4% compared to the final budget. This is mostly due to the timing of purchases and projects. The budgeted amount for training facility construction costs has been updated based on the current project status, and some equipment for the training center was added to the budget. Overall, there was a net decrease of \$90,316 in projected capital outlay on the training facility project in 2022/23, which will carry forward into the 2023/24 budget. The timing of several other capital purchases has been delayed and carried into future fiscal years as well, such as the Station 86 security fencing, the Station 91 bathroom addition, and the Station 85 administrative office remodel. Completion of the retrofitting of two budgeted vehicles has also been delayed and will be completed in the next fiscal year, including the BC vehicle and one of the two DC vehicles. A handful of capital projects were also added to the Mid-Year budget, including a Type III Engine, a command vehicle, an HVAC unit replacement at Station 85, a Training Captain vehicle (retrofitting to be completed next fiscal year), a mechanic lube trailer and vehicle scale, three (3) laptop replacements, and portable radios for the lake boat, which will be reimbursed with TOT grant funds.

Transfer to Capital Replacement Fund

There is no change in the recommended transfer into the Capital Replacement Fund from the final budget amount.

RECOMMENDATION

Staff recommends that the Board adopt the proposed 2022/23 Mid-Year Budget.



BUDGET SUMMARY ALL FUNDS

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



	General Fund	Capital Replacement Fund	Development Fee Fund	Total All Funds
Revenue				
Property Tax Revenue	23,921,706			23,921,706
Other Miscellaneous Operating Revenue	3,500,725			3,500,725
Development Fee Revenue			1,197,965	1,197,965
Proceeds from Sale of Assets	-			-
Total Revenue	\$ 27,422,432	\$ -	\$ 1,197,965	\$ 28,620,396
Expenditures				
Wages & Benefits	20,763,438	-	-	20,763,438
Other Operating Expenditures	2,954,631	-	-	2,954,631
OPEB UAL Lump Sum Pmt	451,865	-	-	451,865
Fixed Assets	-	2,750,051	8,492,574	11,242,624
Total Expenditures	\$ 24,169,934	\$ 2,750,051	\$ 8,492,574	\$ 35,412,558
Revenue Less Expenditures	\$ 3,252,498	\$ (2,750,051)	\$ (7,294,609)	\$ (6,792,162)
Reserve Fund Transfer Summary:				
Beginning Balance, 6/30/2022 (ACTUAL)	\$ 16,201,513	\$ 5,110,017	\$ 9,577,853	\$ 30,889,383
Transfer to/(from) General Reserve Fund (Unassigned)	3,252,498	2,752,497	-	6,004,995
Transfer to/(from) Capital Replacement Fund (Committed)	(2,752,497)	(2,750,051)	-	(5,502,548)
Transfer to/(from) Pension Reserve Fund	(500,000)	-	-	(500,000)
Transfer to/(from) Development Fee Fund (Restricted)	-	-	(7,294,609)	(7,294,609)
Total Increase/(Decrease) in Reserve Balances	-	2,447	(7,294,609)	(7,292,162)
Ending Balance, 6/30/2023 (PROJECTED)	\$ 16,201,513	\$ 5,112,464	\$ 2,283,244	\$ 23,597,221

El Dorado Hills Fire Department
2022/23 Mid-Year Budget
Capital Assets



PROGRAM NAME	ASSET DESCRIPTION	BUDGET		
		Capital Replacement Fund	Development Fee Fund	Total
Training Facility	Training Facility CIP	1,596,485	7,781,353	9,377,838
Training Facility	Traning Facility Equipment	-	100,000	100,000
Facilities	Station 85 HVAC Unit Replacement	14,853	-	14,853
Facilities	Station 85 Administrative Office Capacity Expansion	4,577	-	4,577
Apparatus (Replacement)	Type III Engine	237,589	85,661	323,250
Apparatus (Replacement)	Training Captain Vehicle	41,186	14,849	56,036
Apparatus (Replacement)	BC Vehicle	55,832	20,130	75,961
Apparatus (Replacement)	Deputy Chief Vehicle (2)	161,780	58,329	220,108
Apparatus (New)	Command Vehicle	-	51,181	51,181
Apparatus (New)	Fire Equipment Mechanic Vehicle	-	202,568	202,568
Apparatus Maintenance	Mechanic Lube Trailer/Vehicle Scale	-	13,325	13,325
IT Equipment	Laptop Replacements (3)	9,998	-	9,998
Air Compressor	Air 85 Upgrade	65,880	23,753	89,633
Technical Rescue	Side-by-Side ATV Equipment/Outfitting (Grant Funded)	9,847	-	9,847
Station/ Apparatus Equipment	Bullard TIC Camera/PPV Fans - Battery Operated	40,902	-	40,902
Communications	Portable/Mobile Radio Replacements	60,404	-	60,404
Communications	Portable Radios for Lake Boat	58,462		58,462
Operations	SCBA Replacements	392,257	141,426	533,683
TOTAL		\$ 2,750,051	\$ 8,492,574	\$ 11,242,624



BUDGET DETAIL
GENERAL FUND

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



	<u>Mid-Year Budget FY22/23</u>	<u>Full Year Budget FY22/23</u>	<u>Variance</u>	<u>Variance %</u>
Revenue				
3240 · Tax Revenue				
3260 · Secured Tax Revenue	22,548,795	22,548,795	-	0%
3270 · Unsecured Tax Revenue	432,189	432,189	-	0%
3280 · Homeowners Tax Revenue	153,640	153,640	-	0%
3320 · Supplemental Tax Revenue	983,571	600,000	383,571	64%
3330 · Sacramento County Revenue	49,218	31,000	18,218	59%
3335 · Latrobe Revenue				
3335.2 · Latrobe Special Tax	34,933	35,000	(67)	0%
3335.3 · Latrobe Base Transfer	91,000	91,000	-	0%
3340 · Property Tax Administration Fee	(371,639)	(417,651)	46,012	-11%
Total 3240 · Tax Revenue	23,921,706	23,473,973	447,733	2%
3500 · Misc. Operating Revenue				
3506 · CRRD Cost Recovery Fees	714,958	610,000	104,958	17%
3507 · Hosted Training Revenue	250,840	95,000	155,840	164%
3508 · Mechanic Cost Recovery Fees	6,108	10,000	(3,892)	N/A
3512 · JPA Revenue	1,224,459	1,150,000	74,459	6%
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	829,000	1,000,000	(171,000)	-17%
3520 · Interest Earned	269,889	130,000	139,889	108%
3500 · Misc. Operating Revenue - Other	151,292	90,000	61,292	68%
Total 3500 · Misc. Operating Revenue	3,500,725	3,283,985	216,740	7%
3568 · Proceeds from Insurance	-	-	-	N/A
3570 · Proceeds from Sale of Assets	-	-	-	N/A
Total Revenue	\$ 27,422,432	\$ 26,757,958	\$ 664,474	2.5%

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



	Mid-Year Budget FY22/23	Full Year Budget FY22/23	Variance	Variance %
Operating Expenditures				
6000 · Wages & Benefits				
6001 · Salaries & Wages, Fire	7,937,556	7,833,151	104,405	1%
6011 · Education/Longevity Pay	503,575	487,850	15,725	3%
6015 · Salaries & Wages, CRRD	764,982	835,897	(70,915)	-8%
6016 · Salaries & Wages, Administration	756,662	802,113	(45,451)	-6%
6019 · Overtime				
6019.1 · Overtime, Operational	2,098,378	2,070,399	27,979	1%
6019.2 · Overtime, Outside Aid	583,952	826,446	(242,494)	-29%
Total 6019 · Overtime	2,682,330	2,896,845	(214,516)	-7%
6020 · P.E.R.S. Retirement	1,810,375	1,729,325	81,050	5%
6020.1 · P.E.R.S. Retirement EE Contribution	1,890,000	1,890,000	-	0%
6030 · Workers Compensation	862,567	754,353	108,214	14%
6031 · Life Insurance	5,626	7,118	(1,492)	-21%
6032 · P.E.R.S. Health Benefits	1,895,373	1,951,037	(55,664)	-3%
6033 · Disability Insurance	21,682	22,066	(384)	-2%
6034 · Health Cost of Retirees	1,174,532	1,187,065	(12,532)	-1%
6040 · Dental/Vision Expense	257,336	254,520	2,816	1%
6050 · Unemployment Insurance	13,291	15,120	(1,829)	-12%
6070 · Medicare	187,552	183,615	3,937	2%
Total 6000 · Wages & Benefits	20,763,438	20,850,075	(86,637)	-0.4%
Salaries & Wages as a % of Operating Revenue	76%	78%		
6100 · Clothing & Personal Supplies				
6101 · Uniform Allowance	52,786	54,867	(2,081)	-4%
6102 · Other Clothing & Personal Supplies	68,477	61,970	6,507	11%
Total 6100 · Clothing & Personal Supplies	121,263	116,837	4,426	4%
6110 · Network/Communications				
6111 · Telecommunications	60,764	51,720	9,045	17%

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



	Mid-Year Budget FY22/23	Full Year Budget FY22/23	Variance	Variance %
6112 · Dispatch Services	78,191	70,000	8,191	12%
6113 · Network/Connectivity	66,055	90,883	(24,828)	-27%
Total 6110 · Network/Communications	205,010	212,603	(7,592)	-4%
6120 · Housekeeping	79,253	67,204	12,049	18%
6130 · Insurance				
6131 · General Insurance	164,435	120,000	44,435	37%
Total 6130 · Insurance	164,435	120,000	44,435	37%
6140 · Maintenance of Equipment				
6141 · Tires	51,129	25,000	26,129	105%
6142 · Parts & Supplies	107,715	55,000	52,715	96%
6143 · Outside Work	23,310	70,000	(46,690)	-67%
6144 · Equipment Maintenance	26,005	45,020	(19,016)	-42%
6145 · Radio Maintenance	31,630	22,950	8,680	38%
Total 6140 · Maintenance of Equipment	239,788	217,970	21,818	10%
6150 · Maintenance, Structures & Ground	224,823	397,308	(172,485)	-43%
6160 · Medical Supplies				
6161 · Medical Supplies	55,198	50,000	5,198	10%
Total 6160 · Medical Supplies	55,198	50,000	5,198	10%
6170 · Dues and Subscriptions	16,629	17,319	(690)	-4%
6180 · Miscellaneous				
6017 · Intern/Volunteer Stipends	1,300	4,500	(3,200)	-71%
6018 · Director Pay	12,200	16,000	(3,800)	-24%
6181 · Miscellaneous	10,184	13,000	(2,816)	-22%
6182 · Honor Guard	2,985	4,000	(1,015)	-25%
6183 · Explorer Program	6,878	2,500	4,378	175%
6184 · Pipes and Drums	-	-	-	N/ A
Total 6180 · Miscellaneous	33,547	40,000	(6,453)	-16%
6190 · Office Supplies	42,161	37,106	5,055	14%

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



	<u>Mid-Year Budget FY22/23</u>	<u>Full Year Budget FY22/23</u>	<u>Variance</u>	<u>Variance %</u>
6200 · Professional Services				
6201 · Audit	15,900	15,900	-	0%
6202.1 · Legal Fees	151,068	142,000	9,068	6%
6202.2 · Human Resources	93,582	96,550	(2,968)	-3%
6203 · Notices	1,110	700	410	59%
6204 · Other Professional Services	112,147	176,464	(64,316)	-36%
6205 · Elections/Tax Administration	30	-	30	N/A
6206 · Public Relations	16,799	18,850	(2,051)	-11%
Total 6200 · Professional Services	390,636	450,464	(59,828)	-13%
6210 · Information Technology				
6211 · Software Licenses/Subscriptions	203,227	196,008	7,220	4%
6212 · IT Support/Implementation	172,722	199,352	(26,630)	-13%
6213 · IT Equipment	85,612	172,810	(87,198)	-50%
Total 6210 · Information Technology	461,562	568,170	(106,608)	-19%
6220 · Rents and Leases				
6221 · Facilities/Equipment Lease	61,164	58,064	3,100	5%
6222 · Solar Lease	-	-	-	N/A
Total 6220 · Rents and Leases	61,164	58,064	3,100	5%
6231 · Hose	15,980	9,750	6,230	64%
6232 · Small Tools & Equipment - Apparatus	25,312	24,120	1,192	5%
6233 · Small Tools & Equipment - Station	85,304	66,575	18,729	28%
6230 · Small Tools and Supplies	126,596	100,445	26,151	26%
6240 · Special Expenses				
6241 · Non-Hosted Training	123,578	185,337	(61,759)	-33%
6241.1 · EDC Hosted Training	196,581	85,000	111,581	131%
6242 · Fire Prevention	74,821	131,060	(56,239)	-43%
6243 · Licenses	-	-	-	0%

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



	Mid-Year Budget FY22/23	Full Year Budget FY22/23	Variance	Variance %
6244 · Directors' Training & Travel	-	-	-	0%
Total 6240 · Special Expenses	394,980	401,397	(6,416)	-2%
6250 · Transportation and Travel				
6251 · Fuel and Oil	127,931	140,000	(12,069)	-9%
6252 · Travel	33,299	42,000	(8,701)	-21%
6253 · Meals & Refreshments	28,511	23,000	5,511	24%
Total 6250 · Transportation and Travel	189,741	205,000	(15,259)	-7%
6260 · Utilities				
6261 · Electricity	71,665	40,000	31,665	79%
6262 · Natural Gas/Propane	56,448	35,000	21,448	61%
6263 · Water/Sewer	19,732	20,500	(768)	-4%
Total 6260 · Utilities	147,845	95,500	52,345	55%
Total Operating Expenditures	\$ 23,718,069	\$ 24,005,461	\$ (287,392)	-1.2%
Total Operating Expenditures excluding W&B	\$ 2,954,631	\$ 3,155,386	\$ (200,754)	-6.4%
Revenue - Operating Expenditures	\$ 3,704,363	\$ 2,752,497	\$ 951,865	35%
6570 · OPEB UAL Additional Lump Sum Pmt	451,865	-	451,865	N/A
Total Expenditures	\$ 24,169,934	\$ 24,005,461	\$ 164,473	0.7%
Total Revenue - Total Expenditures	\$ 3,252,498	\$ 2,752,497	\$ 500,000	18%
Transfer to Pension Reserve Fund	\$ (500,000)	\$ -	\$ (500,000)	N/A
Transfer from Development Fee Fund	\$ -	\$ -	\$ -	N/A
Transfer to Capital Replacement Fund	\$ (2,752,497)	\$ (2,752,497)	\$ -	0%
Net Increase/Decrease in Unassigned Fund Balance	\$ -	\$ -	\$ -	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year 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	64	65	0
Administration Branch	6.5	6.5	6.5	0
Total	82	80	82	0



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year 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)

Mid-Year 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	27	28	
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	64	65	0



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year 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



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	Actual FY21/22	Final Budget FY22/23	Mid-Year Budget FY22/23	22/23 Final vs. Mid-Year 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	22,548,795	-	0%
3270 · Unsecured Tax Revenue	283,551	278,713	306,727	335,532	360,463	356,435	432,189	432,189	-	0%
3280 · Homeowners Tax Revenue	148,084	152,399	157,876	157,520	156,296	157,058	153,640	153,640	-	0%
3320 · Supplemental Tax Revenue	318,445	384,609	174,526	547,056	497,969	637,790	600,000	983,571	383,571	64%
3330 · Sacramento County Revenue	16,171	16,663	17,096	29,545	30,254	30,883	31,000	49,218	18,218	59%
3335 · Latrobe Revenue									-	
3335.2 · Latrobe Special Tax	35,622	35,742	35,907	35,884	35,502	35,037	35,000	34,933	(67)	0%
3335.3 · Latrobe Base Transfer	-	500,000	-	160,295	86,642	90,945	91,000	91,000	-	0%
3340 · Property Tax Administration Fee	(352,143)	(307,782)	(346,739)	(377,298)	(387,314)	(363,175)	(417,651)	(371,639)	46,012	-11%
Total 3240 · Tax Revenue	15,593,084	17,315,334	18,045,958	19,363,312	20,399,158	21,630,783	23,473,973	23,921,706	447,733	2%
3500 · Misc. Operating Revenue										
3506 · CRRD Cost Recovery Fees	63,828	99,714	126,904	197,017	230,325	516,147	610,000	714,958	104,958	17%
3507 · Hosted Training Revenue	-	-	-	-	3,637	94,428	95,000	250,840	155,840	164%
3508 · Mechanic Cost Recovery Fees	-	-	-	-	-	-	10,000	6,108	(3,892)	-39%
3512 · JPA Revenue	982,207	1,162,437	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,224,459	74,459	6%
3513 · Rental Income (Cell site)	25,200	25,200	26,155	49,980	54,180	47,826	54,180	54,180	-	0%
3514.1 · Operating Grants Revenue	-	-	-	-	44,379	-	113,635	-	(113,635)	-100%
3514.2 · Capital Grants Revenue	-	-	-	-	225,565	-	31,170	-	(31,170)	-100%
3515 · OES/Mutual Aid Reimbursement	613,557	524,276	666,922	211,426	1,677,353	1,194,181	1,000,000	829,000	(171,000)	-17%
3520 · Interest Earned	109,689	225,426	385,619	339,109	82,667	62,752	130,000	269,889	139,889	108%
3510 · Misc. Operating Revenue - Other	66,426	50,040	17,868	179,308	212,539	266,912	90,000	151,292	61,292	68%
Total 3510 · Misc. Operating Revenue	1,860,908	2,087,093	2,373,469	2,126,839	3,680,646	3,332,245	3,283,985	3,500,725	216,740	7%
Total Operating Revenue	\$ 17,453,992	\$ 19,402,427	\$ 20,419,427	\$ 21,490,152	\$ 24,079,804	\$ 24,963,027	\$ 26,757,958	\$ 27,422,432	\$ 664,474	3%
Development Fees										
3550 · Development Fees										
3560 · Development Fee Revenue	2,985,102	2,307,138	1,392,661	1,504,149	1,144,426	1,094,124	1,400,000	1,197,965	(202,035)	-14%
Total 3550 · Development Fee Revenue	2,985,102	2,307,138	1,392,661	1,504,149	1,144,426	1,094,124	1,400,000	1,197,965	(202,035)	-14%
3570 · Proceeds from Insurance/Sale of Assets	93,630	834,361	1,649	-	12,565	3,003	-	-	-	N/A
3590 · Gain/Loss on Investments	-	-	185,603	231,066	349,621	(875,947)	-	-	-	N/A
Total Revenue	\$ 20,532,724	\$ 22,543,926	\$ 21,999,340	\$ 23,225,367	\$ 25,586,416	\$ 25,184,207	\$ 28,157,958	\$ 28,620,396	\$ 462,438	2%

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	Actual FY21/22	Final Budget FY22/23	Mid-Year Budget FY22/23	22/23 Final vs. Mid-Year 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	7,937,556	104,405	1%
6011 · Education/Longevity Pay	450,922	446,642	449,258	524,606	485,261	484,939	487,850	503,575	15,725	3%
6015 · Salaries & Wages, CRRD						575,082	835,897	764,982	(70,915)	-8%
6016 · Salaries & Wages, Administration	545,310	607,440	636,224	845,731	976,355	591,789	802,113	756,662	(45,451)	-6%
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	2,098,378	27,979	1%
6019.2 · Overtime, Outside Aid	527,019	485,075	536,831	169,910	1,256,886	874,428	826,446	583,952	(242,494)	-29%
Total 6019 · Overtime	2,298,879	2,720,639	2,212,227	1,815,067	3,224,188	2,819,205	2,896,845	2,682,330	(214,516)	-7%
6020 · P.E.R.S. Retirement	2,228,851	1,615,850	1,332,561	1,360,855	1,485,269	1,492,017	1,729,325	1,810,375	81,050	5%
6020.1 · P.E.R.S. Retirement EE Contribution	-	600,643	1,211,740	1,443,588	1,599,799	1,799,862	1,890,000	1,890,000	-	0%
6030 · Workers Compensation	765,480	667,861	571,736	529,286	586,372	656,510	754,353	862,567	108,214	14%
6031 · Life Insurance	5,875	5,609	6,498	5,578	6,171	5,626	7,118	5,626	(1,492)	-21%
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	1,895,373	(55,664)	-3%
6033 · Disability Insurance	16,660	16,663	17,655	20,087	20,459	20,483	22,066	21,682	(384)	-2%
6034 · Health Cost of Retirees	856,646	890,325	917,124	1,017,446	1,102,022	1,156,391	1,187,065	1,174,532	(12,532)	-1%
6040 · Dental/ Vision Expense	173,391	145,843	136,985	131,866	183,598	232,544	254,520	257,336	2,816	1%
6050 · Unemployment Insurance	14,484	14,553	11,742	9,741	11,726	12,766	15,120	13,291	(1,829)	-12%
6070 · Medicare	128,876	136,363	137,374	146,810	170,163	176,662	183,615	187,552	3,937	2%
Total 6000 · Salaries & Wages	14,688,385	15,222,621	15,600,362	16,340,848	18,544,319	19,149,020	20,850,075	20,763,438	(86,637)	0%
Salaries & Wages as a % of Operating Revenue	84%	78%	76%	76%	77%	77%	78%	76%		
6100 · Clothing & Personal Supplies										
6101 · Uniform Allowance	58,550	49,437	51,970	49,554	47,931	50,088	54,867	52,786	(2,081)	-4%
6102 · Other Clothing & Personal Supplies	65,816	52,653	44,073	210,532	26,540	73,143	61,970	68,477	6,507	11%
Total 6100 · Clothing & Personal Supplies	124,366	102,090	96,044	260,086	74,470	123,231	116,837	121,263	4,426	4%
6110 · Network/Communications										
6111 · Telecommunications	54,452	49,385	43,449	36,255	42,439	42,535	51,720	60,764	9,045	17%

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	Actual FY21/22	Final Budget FY22/23	Mid-Year Budget FY22/23	22/23 Final vs. Mid-Year Budget	Variance %
6112 · Dispatch Services	105,277	56,115	57,694	63,214	71,145	63,069	70,000	78,191	8,191	12%
6113 · Network/Connectivity	30,824	39,919	40,493	37,068	51,222	54,422	90,883	66,055	(24,828)	-27%
Total 6110 · Communications	190,553	145,418	141,636	136,537	164,807	160,027	212,603	205,010	(7,592)	-4%
6120 · Housekeeping	38,097	36,335	37,606	52,034	52,998	61,137	67,204	79,253	12,049	18%
6130 · Insurance										
6131 · General Insurance	51,023	33,167	56,013	59,403	65,761	85,514	120,000	164,435	44,435	37%
Total 6130 · Insurance	51,023	33,167	56,013	59,403	65,761	85,514	120,000	164,435	44,435	37%
6140 · Maintenance of Equipment										
6141 · Tires	15,492	38,029	15,029	19,157	32,944	23,834	25,000	51,129	26,129	105%
6142 · Parts & Supplies	25,720	23,622	31,248	33,259	38,672	52,745	55,000	107,715	52,715	96%
6143 · Outside Work	162,105	128,196	97,255	201,839	163,134	61,109	70,000	23,310	(46,690)	-67%
6144 · Equipment Maintenance	26,839	33,158	37,489	27,583	38,782	27,507	45,020	26,005	(19,016)	-42%
6145 · Radio Maintenance	12,318	13,625	21,838	32,880	14,449	23,866	22,950	31,630	8,680	38%
Total 6140 · Maintenance of Equipment	242,475	236,630	202,859	314,718	287,981	189,061	217,970	239,788	21,818	10%
6150 · Maintenance, Structures & Ground	129,003	182,530	87,807	228,443	158,419	185,821	397,308	224,823	(172,485)	-43%
6160 · Medical Supplies										
6161 · Medical Supplies	5,031	5,751	6,628	14,911	85,114	47,338	50,000	55,198	5,198	10%
Total 6160 · Medical Supplies	5,031	5,751	6,628	14,911	85,114	47,338	50,000	55,198	5,198	10%
6170 · Dues and Subscriptions	8,172	11,045	13,562	11,655	14,255	13,691	17,319	16,629	(690)	-4%
6180 · Miscellaneous										
6017 · Intern/Volunteer Stipends	69,179	-	4,810	2,795	1,625	1,820	4,500	1,300	(3,200)	-71%
6018 · Director Pay	16,905	14,795	11,800	15,100	13,000	13,900	16,000	12,200	(3,800)	-24%
6181 · Miscellaneous	3,347	2,521	12,298	13,167	5,598	12,206	13,000	10,184	(2,816)	-22%
6182 · Honor Guard	2,561	1,311	1,004	(1,827)	9,103	1,967	4,000	2,985	(1,015)	-25%
6183 · Explorer Program	800	3,478	290	1,319	1,204	70	2,500	6,878	4,378	175%
6184 · Pipes and Drums	-	-	-	3,747	410	-	-	-	-	N/A
Total 6180 · Miscellaneous	92,792	22,105	30,201	34,301	30,940	29,963	40,000	33,547	(6,453)	-16%

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	Actual FY21/22	Final Budget FY22/23	Mid-Year Budget FY22/23	22/23 Final vs. Mid-Year Budget	Variance %
6190 · Office Supplies	28,116	21,988	25,297	27,252	29,305	35,580	37,106	42,161	5,055	14%
6200 · Professional Services										
6201 · Audit	10,250	12,650	17,975	14,300	14,550	14,925	15,900	15,900	-	0%
6202 · Legal/Human Resources	144,996	261,648	261,284	176,572	234,464	191,965	238,550	244,650	6,100	3%
6203 · Notices	747	1,797	741	637	387	518	700	1,110	410	59%
6204 · Other Professional Services	136,746	136,014	87,568	174,419	104,327	73,373	176,464	112,147	(64,316)	-36%
6205 · Elections/Tax Administration	23,449	-	45	-	35,761	-	-	30	30	N/A
6206 · Public Relations	795	1,272	200	5,056	3,765	9,723	18,850	16,799	(2,051)	-11%
Total 6200 · Professional Services	316,982	413,381	367,812	370,984	393,253	290,504	450,464	390,636	(59,828)	-13%
6210 · Information Technology										
6211 · Software Licenses/Subscriptions	60,553	36,536	53,538	87,457	80,907	107,905	196,008	203,227	7,220	4%
6212 · IT Support/Implementation	84,271	120,676	97,367	126,226	114,201	197,926	199,352	172,722	(26,630)	-13%
6213 · IT Equipment	-	-	31,699	67,586	55,256	84,655	172,810	85,612	(87,198)	-50%
Total 6210 · Information Technology	144,824	157,213	182,604	281,269	250,363	390,486	568,170	461,562	(106,608)	-19%
6220 · Rents and Leases										
6221 · Facilities/Equipment Lease	6,120	6,819	-	5,913	58,119	(805)	58,064	61,164	3,100	5%
6222 · Solar Lease	52,016	66,105	67,034	67,969	53,181	14,049	-	-	-	N/A
Total 6220 · Total Rents and Leases	58,136	72,924	67,034	73,882	111,300	13,244	58,064	61,164	3,100	5%
6230 · Small Tools and Supplies	71,561	50,012	60,120	133,337	61,664	110,130	100,445	126,596	26,151	26%
6240 · Special Expenses	-									
6241 · Non-Hosted Training	108,248	63,377	124,972	70,929	87,162	99,209	185,337	123,578	(61,759)	-33%
6241.1 · EDC Hosted Training	-	-	-	-	13,303	83,017	85,000	196,581	111,581	131%
6242 · Fire Prevention	16,245	44,586	44,031	106,686	42,906	69,829	131,060	74,821	(56,239)	-43%
6243 · Licenses	10	10	84	400	(8)	-	-	-	-	N/A
6244 · Directors' Training & Travel	-	-	-	-	-	-	-	-	-	N/A
Total 6240 · Special Expenses	124,502	107,973	169,087	178,015	143,362	252,055	401,397	394,980	(6,416)	-2%
6250 · Transportation and Travel										
6251 · Fuel and Oil	53,829	65,672	68,171	74,503	80,380	113,063	140,000	127,931	(12,069)	-9%

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	Actual FY21/22	Final Budget FY22/23	Mid-Year Budget FY22/23	22/23 Final vs. Mid-Year Budget	Variance %
6252 · Travel	20,424	17,577	10,401	23,772	20,511	23,168	42,000	33,299	(8,701)	-21%
6253 · Meals & Refreshments	17,798	18,456	18,555	16,603	14,284	20,867	23,000	28,511	5,511	24%
Total 6250 · Transportation and Travel	92,052	101,705	97,127	114,878	115,174	157,097	205,000	189,741	(15,259)	-7%
6260 · Utilities										
6261 · Electricity	23,689	7,899	17,286	15,827	30,343	29,842	40,000	71,665	31,665	79%
6262 · Natural Gas/Propane	24,391	19,618	21,248	16,300	22,322	28,414	35,000	56,448	21,448	61%
6263 · Water/Sewer	15,343	18,077	15,565	16,343	17,795	16,587	20,500	19,732	(768)	-4%
Total 6260 · Utilities	63,423	45,594	54,098	48,469	70,460	74,843	95,500	147,845	52,345	55%
Total Operating Expenditures	\$ 16,469,494	\$ 16,968,480	\$ 17,295,899	\$ 18,681,022	\$ 20,653,945	\$ 21,368,741	\$ 24,005,461	\$ 23,718,069	\$ (287,392)	-1%
Operating Revenue - Operating Expenditures	\$ 984,498	\$ 2,433,947	\$ 3,123,528	\$ 2,809,130	\$ 3,425,859	\$ 3,594,286	\$ 2,752,497	\$ 3,704,363	\$ 951,865	35%
6800 · Debt Service Principal/Interest	-	-	-	-	-	55,574	-	-	-	N/A
6570 · OPEB UAL Additional Lump Sum Pmt	-	1,000,000	600,000	-	-	1,021,551	-	451,865	451,865	N/A
6720 · Capital Outlay	773,344	579,635	1,189,045	384,327	448,260	5,450,646	11,657,609	11,242,624	(414,985)	-4%
Total Expenditures	\$ 17,242,839	\$ 18,548,115	\$ 19,084,944	\$ 19,065,349	\$ 21,102,204	\$ 27,896,512	\$ 35,663,070	\$ 35,412,558	\$ (250,512)	-1%
Total Revenue - Total Expenditures	\$ 3,289,885	\$ 3,995,811	\$ 2,914,395	\$ 4,160,018	\$ 4,484,212	\$ (2,712,305)	\$ (7,505,112)	\$ (6,792,162)	\$ 712,950	
FUND TRANSFERS										
Transfers to Development Fee Fund	\$ (2,985,102)	\$ (2,867,200)	\$ (1,392,661)	\$ (1,504,149)	\$ (1,144,426)	\$ (1,094,124)	\$ (1,400,000)	\$ (1,197,965)	\$ 202,035	-14%
Transfers from Development Fee Fund	-	1,358,755	-	572,510	155,617	3,020,045	8,810,499	8,492,574	(317,925)	-4%
Transfers to Pension Reserve Fund	-	(450,000)	(1,654,700)	(2,170,119)	(439,783)	(1,605,662)	-	(500,000)	(500,000)	N/A
Transfers from Capital Replacement Fund	773,344	98,893	813,090	187,772	72,414	2,434,767	2,847,111	2,750,051	(97,060)	-3%
Transfers to Capital Replacement Fund	-	(850,000)	(800,000)	(800,000)	(900,000)	(2,314,271)	(2,752,497)	(2,752,497)	-	0%
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 Mid-Year Budget
Reserve Fund Summary



	RESERVE FUND BALANCE AS OF						MID-YEAR BUDGET 6/30/2023
	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	
General Reserve Fund (Unassigned/Nonspendable)	14,632,614	15,918,875	15,798,996	16,245,031	18,473,061	16,201,513	16,201,513
Unassigned Fund as a % of Operating Expenditures	89%	94%	91%	87%	89%	76%	68%
Capital Replacement Reserve Fund (Committed)	3,052,680	3,803,787	3,790,697	4,402,926	5,230,513	5,110,017	5,112,464
Total Unrestricted Reserve Funds	17,685,294	19,722,662	19,589,693	20,647,957	23,703,574	21,311,530	21,313,977
Pension Reserve Fund	-	455,760	2,110,460	4,280,579	4,720,362	6,326,025	6,826,025
Development Fee Reserve Fund	6,682,221	8,190,667	9,583,327	10,514,964	11,503,774	9,577,853	2,283,244
Total Restricted Reserve Funds	6,682,221	8,646,427	11,693,787	14,795,543	16,224,136	15,903,878	9,109,269
Grand Total Fund Balances	\$ 24,367,515	\$ 28,369,089	\$ 31,283,480	\$ 35,443,500	\$ 39,927,710	\$ 37,215,408	\$ 30,423,246



MID-YEAR BUDGET RESOLUTION

EL DORADO HILLS COUNTY WATER

DISTRICT RESOLUTION 2023-05

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

<u>Budget Category</u>	<u>Increase/(Decrease)</u>
Wages & Benefits:	\$ (86,637)
Services and Supplies:	(200,755)
OPEB Lump Sum Payment	451,865
Capital Assets:	
Structures and Improvements	(650,887)
Apparatus and Vehicles	128,581
Equipment	107,321
Total Budget Requirements (Decrease):	\$ (250,512)

BE IT FURTHER RESOLVED that, except as specified below, the means of financing the expenditures will be by monies derived from Property Taxes and Other Miscellaneous Operating Revenues.

BE IT FURTHER RESOLVED that the means of financing the OPEB Lump Sum Payment will be by monies derived from the Unassigned General Reserve Fund.

BE IT FURTHER RESOLVED that the means of financing the Capital 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 special meeting of said Board held on the 26th day of June, 2023, by the following vote:

AYES: 5

ABSTAIN: 0

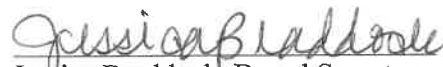
NOES: 0

ABSENT: 0



John Giraudo, President

ATTEST:



Jessica Braddock, Board Secretary

