

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



| | <u>Mid-Year Budget FY22/23</u> | <u>Full Year Budget FY22/23</u> | <u>Variance</u> | <u>Variance %</u> |
|---|--|---|-----------------|-------------------|
| 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 | |
| <u>FUND TRANSFERS</u> | | | | | | | | | | |
| Transfers to Development Fee Fund | \$ (2,985,102) | \$ (2,867,200) | \$ (1,392,661) | \$ (1,504,149) | \$ (1,144,426) | \$ (1,094,124) | \$ (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 |
| | <hr/> |
| 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

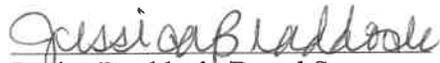
NOES: 0

ABSENT: 0



John Giraud, President

ATTEST:



Jessica Braddock, Board Secretary

