

EL DORADO HILLS FIRE DEPARTMENT



2021/22 MID-YEAR BUDGET

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INTRODUCTION

The District regularly monitors its actual financial results versus the final approved budget at its regular monthly board meetings. As the fiscal year progresses, assumptions and expectations change based on new information and circumstances. This review process allows the District to adjust its financial projections based on the latest available information. The proposed 2021/22 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 approved final budget amount in most categories. There is a projected increase of approximately \$81,712, or 20% in Supplemental Tax Revenue based on the latest available collection trends in this category.

Miscellaneous Operating Revenue

There is a projected increase of \$749,776, or 31% in Miscellaneous Operating Revenue. This increase is mostly due to an increase in OES/Mutual Aid Reimbursements projected for the year based on actual incident participation during the 2021 fire season. There is also a significant projected increase of \$190,897, or 83%, in CRRD Cost Recovery Fees. This increase is due to a combination of the following factors: a rise in the volume of inspection/plan review requests, Board approved increases in the District fee schedule effective January 1 of 2021 and 2022, and a newly added contract with El Dorado County for \$60,000 to perform defensible space inspections. Hosted Training Revenue is also projected to come in higher than the final budget amount due to an increase in the volume of courses hosted, which is mostly offset by the added expenditures of instructors and other course costs. Other Miscellaneous Operating Revenue is anticipated to come in roughly \$114,347, or 87% higher than the final budget amount due to the unbudgeted receipt of workers' compensation dividends and higher claim reimbursements than originally projected.

Development Fees

Projections for Development Fee Revenue have increased above the final budget amount of \$1,100,000 by approximately \$291,472 or 26% from the Final Budget amount. This estimate is based on a higher average monthly collection rate this fiscal year to-date than originally projected.

Wages & Benefits

Base salaries and wages in the proposed Mid-Year Budget are slightly higher than in the Final Budget. This is the result of higher vacation sellbacks than anticipated and the change in expense classification for the CRRD retired annuitant (originally budgeted in the Prevention category but moved to the Salaries & Wages category). There are also increases in budgeted overtime for outside aid, consistent with the increase in budgeted OES/Mutual Aid revenue. Projected workers' compensation costs increased due to higher premium rates in the 2022 plan year than originally budgeted. 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 in the 2022 plan year.

Dispatch Services

There is a projected increase in Dispatch Service costs of \$10,743, or 18% due to an increase in Cal-Fire/Camino billing rates.

Maintenance of Equipment

Maintenance costs of equipment and apparatus are projected to come in favorable to the final budget by about \$84,229, or 30%. This is due to the addition of a Fire Equipment Mechanic as well as fewer repairs needed on apparatus than originally estimated.

Office Supplies

Office supply purchases are trending favorable to the final approved budget.

Professional Services

Savings is expected in the Professional Services category due to the delay in timing of the CFD study and Property Tax Revenue analysis included in the original final budget. Most of this savings will be carried into the 2022/23 budget.

Information Technology

There is projected savings in Software Licenses/Subscriptions and IT Support/Implementation due to the timing of implementation and the purchase of IDT Plans and Image Trend software, as well as savings on budgeted cyber security software and estimated MDC server costs. IT Equipment costs are also expected to come in lower than originally budgeted due to lower unplanned equipment replacements and budgeted Employee Development Center (EDC) IT equipment.

Small Tools and Supplies

There is anticipated savings in this category compared to the final budget of approximately \$12,919, or 13% due to savings on budgeted mechanics' tools and special operations purchases, partially offset by equipment purchased for the new Pierce engines that was not originally budgeted.

Training/Travel

The District is recognizing savings in the Non-Hosted Training and Travel categories this fiscal year compared to the Final Budget due to delays in the timing of training. It is expected that much of this savings will be carried into the 2022/23 budget. EDC Hosted Training is expected to come in higher than the final budget amount due to an increase in the number of hosted courses. This added expense is offset by additional revenue.

Fire Prevention

The anticipated savings of \$39,108, or 33% in this category is mostly due to a change in expense classification of the budgeted retired annuitant. This position was originally budgeted in this category but moved to the Salaries & Wages category.

Utilities

Electricity charges are expected to be higher than in the original final budget due to an increase in expected electricity true-up charges.

OPEB UAL Additional Lump Sum Payment

A transfer to the PARS OPEB Section 115 Trust account was approved by the Board in December 2021. This transfer of \$1,021,551 represented budget excess from the 2019/20 and 2020/21 fiscal years. It is Staff's recommendation that the original budgeted transfer of \$175,437 for the 2022/23

fiscal year is redirected to the Capital Replacement Fund to cover the added shortfall that will result from 25% of the Training Center Expenditures not funded with Development Fees.

Capital Assets

There is a projected increase in Capital Asset spending of \$586,709, or 13% compared to the Final Budget. This is mostly due to the timing of purchases and projects. There is an expected increase of \$1,382,500 in Training Center expenditures as the project has progressed faster than originally projected. Conversely, the timing of several other capital purchases has been delayed and carried into future fiscal years, such as the Mechanic's Vehicle, the replacement BC Vehicle, the Lake Boat, the Air 85 upgrade and the CAD to CAD upgrade. Budgeted purchases that remain relatively consistent with the final budget include the purchase of the station solar systems, two (2) Type 1 Engines, and portable/mobile radios.

Transfer to Pension Reserve Fund

The amount of the budgeted transfer from the Unassigned General Fund to the Pension Reserve Fund increased from the Final Budget amount due to the timing of the 2020/21 transfer. A transfer of \$1,250,000 was approved by the Board in December 2021 for the 2020/21 fiscal year. An additional transfer of \$1M is budgeted for the 2021/22 fiscal year, consistent with the final budget.

Transfer to Capital Replacement Fund

There is an increase in the recommended transfer from the Unassigned General Fund to the Capital Replacement (Committed) Fund of \$937,723. All remaining budgeted excess of revenues over expenditures is recommended to go to the Capital Replacement Fund in the amended Mid-Year Budget to help cover the added shortfall of approximately \$2.4M that will result from 25% of the Training Center Expenditures not funded with Development Fees.

RECOMMENDATION

Staff recommends that the Board adopt the proposed 2021/22 Mid-Year Budget.



BUDGET SUMMARY
ALL FUNDS

El Dorado Hills Fire Department
Mid-Year Budget Summary - All Funds
Fiscal Year 2021/22



	<u>General Fund</u>	<u>Capital Replacement Fund</u>	<u>Development Fee Fund</u>	<u>Total All Funds</u>
Revenue				
Property Tax Revenue	21,456,805			21,456,805
Other Miscellaneous Operating Revenue	3,172,356			3,172,356
Development Fee Revenue			1,391,472	1,391,472
Proceeds from Insurance/Sale of Assets	1,315			1,315
Total Revenue	\$ 24,630,476	\$ -	\$ 1,391,472	\$ 26,021,947
Expenditures				
Wages & Benefits	18,893,473	-	-	18,893,473
Other Operating Expenditures	2,344,897	-	-	2,344,897
OPEB UAL Lump Sum Pmt	1,021,551	-	-	1,021,551
Capital Assets	-	2,614,695	2,349,143	4,963,838
Total Expenditures	\$ 22,259,921	\$ 2,614,695	\$ 2,349,143	\$ 27,223,759
Revenue Less Expenditures	\$ 2,370,554	\$ (2,614,695)	\$ (957,671)	\$ (1,201,812)
Reserve Fund Transfer Summary:				
Beginning Balance, 6/30/2021	\$ 18,473,061	\$ 5,230,513	\$ 11,503,774	\$ 35,207,348
Transfer to/(from) General Reserve Fund (Unassigned)	2,370,554	2,392,105	-	4,762,659
Transfer to/(from) Capital Replacement Fund (Committed)	(2,392,105)	(2,614,695)	-	(5,006,800)
Transfer to/(from) Pension Reserve Fund	(2,250,000)	-	-	(2,250,000)
Transfer to/(from) Development Fee Fund (Restricted)	-	-	(957,671)	(957,671)
Total Increase/(Decrease) in Reserve Balances	(2,271,551)	(222,590)	(957,671)	(3,451,812)
Ending Balance, 6/30/2022 (PROJECTED)	\$ 16,201,510	\$ 5,007,923	\$ 10,546,103	\$ 31,755,536

El Dorado Hills Fire Department
Capital Assets 2021/22
Mid-Year Budget



PROGRAM NAME	ASSET DESCRIPTION	BUDGET		
		Capital Replacement Fund	Development Fee Fund	Total
Apparatus Replacement	Pierce Type I Engines (2)	1,118,313	403,201	1,521,514
SCBA	Replace bottles, packs, masks, brackets	441,185	159,067	600,252
Radios	Portable Radios/Mobile Radios for Apparatus	82,867	-	82,867
Misc. Equipment	Mechanics Tools/Training Equipment	19,500	-	19,500
Station Solar Energy	Purchase leased solar panel system at Stations 84, 85, 86 and 87	351,204	-	351,204
Station 85 Admin Office Expansion	Architectural Design for Station 85 Admin Office	6,000	-	6,000
Training Facility	Training Facility CIP	595,625	1,786,875	2,382,500
TOTAL		\$ 2,614,695	\$ 2,349,143	\$ 4,963,838



**BUDGET DETAIL
GENERAL FUND**

El Dorado Hills Fire Department
Mid-Year Budget Detail - General Fund
Fiscal Year 2021/22



	Mid-Year Budget FY21/22	Final Budget FY21/22	Variance	Variance %
Revenue				
3240 · Tax Revenue				
3260 · Secured Tax Revenue	20,675,551	20,675,551	-	0%
3270 · Unsecured Tax Revenue	354,593	354,593	-	0%
3280 · Homeowners Tax Revenue	153,531	153,531	-	0%
3320 · Supplemental Tax Revenue	481,712	400,000	81,712	20%
3330 · Sacramento County Revenue	31,051	31,051	-	0%
3335 · Latrobe Revenue				
3335.2 · Latrobe Special Tax	36,900	36,900	-	0%
3335.3 · Latrobe Base Transfer	86,642	86,642	-	0%
3340 · Property Tax Administration Fee	(363,175)	(445,411)	82,236	-18%
Total 3240 · Tax Revenue	21,456,805	21,292,857	163,948	1%
3500 · Misc. Operating Revenue				
3506 · CRRD Cost Recovery Fees	420,897	230,000	190,897	83%
3507 · Hosted Training Revenue	90,125	40,000	50,125	125%
3512 · JPA Revenue	1,150,000	1,150,000	(0)	0%
3513 · Rental Income (Cell site)	54,180	54,180	-	0%
3514.1 · Operating Grants Revenue	-	-	-	N/A
3514.2 · Capital Grants Revenue	-	-	-	N/A
3515 · OES/Mutual Aid Reimbursement	1,162,366	731,400	430,966	59%
3520 · Interest Earned	48,441	85,000	(36,559)	-43%
3500 · Misc. Operating Revenue - Other	246,347	132,000	114,347	87%
Total 3500 · Misc. Operating Revenue	3,172,356	2,422,580	749,776	31%
3568 · Proceeds from Insurance	3,003	-	3,003	N/A
3570 · Proceeds from Sale of Assets	(1,688)	-	(1,688)	N/A
Total Revenue	\$ 24,630,476	\$ 23,715,437	\$ 915,039	3.9%

El Dorado Hills Fire Department
Mid-Year Budget Detail - General Fund
Fiscal Year 2021/22



	Mid-Year Budget FY21/22	Final Budget FY21/22	Variance	Variance %
Operating Expenditures				
6000 · Wages & Benefits				
6001 · Salaries & Wages, Fire	7,323,069	7,127,488	195,581	3%
6011 · Education/Longevity Pay	480,626	486,250	(5,624)	-1%
6016 · Salaries & Wages, Admin/Prev	1,130,096	1,089,657	40,438	4%
6017 · Intern/Volunteer Stipends	1,950	3,000	(1,050)	-35%
6018 · Director Pay	12,900	16,000	(3,100)	-19%
6019 · Overtime				
6019.1 · Overtime, Operational	1,742,374	1,729,736	12,637	1%
6019.2 · Overtime, Outside Aid	874,428	600,000	274,428	46%
Total 6019 · Overtime	2,616,802	2,329,736	287,065	12%
6020 · P.E.R.S. Retirement ER Contribution	1,593,804	3,285,400	(1,691,596)	-51%
6020.1 · P.E.R.S. Retirement EE Contribution	1,716,704	-	1,716,704	N/A
6030 · Workers Compensation	659,502	636,007	23,495	4%
6031 · Life Insurance	5,632	6,799	(1,167)	-17%
6032 · P.E.R.S. Health Benefits	1,754,970	1,798,544	(43,574)	-2%
6033 · Disability Insurance	20,591	21,240	(649)	-3%
6034 · Health Cost of Retirees	1,157,273	1,190,583	(33,310)	-3%
6040 · Dental/Vision Expense	236,410	235,560	850	0%
6050 · Unemployment Insurance	12,143	15,120	(2,977)	-20%
6070 · Medicare	171,002	159,890	11,112	7%
Total 6000 · Wages & Benefits	18,893,473	18,401,275	492,198	3%
Salaries & Wages as a % of Revenue	77%	78%		
6100 · Clothing & Personal Supplies				
6001 · Uniform Allowance	49,854	53,000	(3,146)	-6%
6002 · Other Clothing & Personal Supplies	71,075	72,357	(1,282)	-2%
Total 6100 Clothing & Personal Supplies	120,929	125,357	(4,428)	-4%
6110 · Network/Communications				
6111 · Telecommunications	52,542	53,387	(844)	-2%
6112 · Dispatch Services	70,743	60,000	10,743	18%
6113 · Network/Connectivity	61,651	61,492	159	0%

El Dorado Hills Fire Department
Mid-Year Budget Detail - General Fund
Fiscal Year 2021/22



	Mid-Year Budget FY21/22	Final Budget FY21/22	Variance	Variance %
Total 6110 · Network/Communications	184,936	174,879	10,058	6%
6120 · Housekeeping	60,611	59,037	1,574	3%
6130 · Insurance				
6131 · General Insurance	85,514	80,000	5,514	7%
Total 6130 · Insurance	85,514	80,000	5,514	7%
6140 · Maintenance of Equipment				
6141 · Tires	24,354	35,000	(10,646)	-30%
6142 · Parts & Supplies	43,575	50,000	(6,425)	-13%
6143 · Outside Work	72,630	140,000	(67,370)	-48%
6144 · Equipment Maintenance	30,984	35,994	(5,010)	-14%
6145 · Radio Maintenance	25,471	20,250	5,221	26%
Total 6140 · Maintenance of Equipment	197,015	281,244	(84,229)	-30%
6150 · Maintenance, Structures & Ground	210,881	215,700	(4,819)	-2%
6160 · Medical Supplies				
6161 · Medical Supplies	56,840	60,975	(4,135)	-7%
Total 6160 · Medical Supplies	56,840	60,975	(4,135)	-7%
6170 · Dues and Subscriptions	12,971	15,268	(2,297)	-15%
6180 · Miscellaneous				
6181 · Miscellaneous	11,205	12,000	(795)	-7%
6182 · Honor Guard	2,167	2,150	17	1%
6183 · Explorer Program	1,070	2,044	(974)	-48%
6184 · Pipes and Drums	-	-	-	N/A
Total 6180 · Miscellaneous	14,442	16,194	(1,752)	-11%
6190 · Office Supplies	35,077	45,712	(10,634)	-23%
6200 · Professional Services				
6201 · Audit	14,925	15,900	(975)	-6%
6202 · Legal/Human Resources	199,117	207,050	(7,933)	-4%
6203 · Notices	100	2,500	(2,400)	-96%
6204 · Other Professional Services	75,066	109,573	(34,507)	-31%
6205 · Elections/Tax Administration	-	-	-	100%
6206 · Public Relations	8,839	4,505	4,334	96%
Total 6200 · Professional Services	298,047	339,528	(41,481)	-12%

El Dorado Hills Fire Department
Mid-Year Budget Detail - General Fund
Fiscal Year 2021/22



	Mid-Year Budget FY21/22	Final Budget FY21/22	Variance	Variance %
6210 · Information Technology				
6211 · Software Licenses/Subscriptions	116,394	189,534	(73,141)	-39%
6212 · IT Support/Implementation	224,962	271,100	(46,138)	-17%
6213 · IT Equipment	76,394	96,175	(19,781)	-21%
Total 6210 · Information Technology	417,750	556,809	(139,059)	-25%
6220 · Rents and Leases				
6221 · Facilities/Equipment Lease	54,845	58,064	(3,219)	-6%
6222 · Solar Lease	14,049	17,277	(3,228)	-19%
Total 6220 · Rents and Leases	68,894	75,341	(6,447)	-9%
6231 · Hose	18,596	21,907	(3,311)	-15%
6232 · Small Tools & Equipment - Apparatus	30,574	15,000	15,574	104%
6233 · Small Tools & Equipment - Station	40,227	65,409	(25,182)	-38%
6230 · Small Tools and Supplies	89,397	102,316	(12,919)	-13%
6240 · Special Expenses				
6241 · Non-Hosted Training	97,854	180,482	(82,628)	-46%
6241.1 · EDC Hosted Training	73,393	30,000	43,393	N/A
6242 · Fire Prevention	79,942	119,050	(39,108)	-33%
Total 6240 · Special Expenses	251,189	329,532	(78,343)	-24%
6250 · Transportation and Travel				
6251 · Fuel and Oil	108,247	115,341	(7,094)	-6%
6252 · Travel	30,267	42,000	(11,733)	-28%
6253 · Meals & Refreshments	21,586	23,000	(1,414)	-6%
Total 6250 · Transportation and Travel	160,100	180,341	(20,241)	-11%
6260 · Utilities				
6261 · Electricity	30,786	17,500	13,286	76%
6262 · Natural Gas/Propane	30,456	25,193	5,262	21%
6263 · Water/Sewer	19,063	19,161	(98)	-1%
Total 6260 · Utilities	80,305	61,854	18,451	30%

El Dorado Hills Fire Department
Mid-Year Budget Detail - General Fund
Fiscal Year 2021/22



	Mid-Year Budget FY21/22	Final Budget FY21/22	Variance	Variance %
Total Operating Expenditures	\$ 21,238,370	\$ 21,121,361	\$ 117,010	0.6%
Total Operating Expenditures excluding W&B	\$ 2,344,897	\$ 2,720,086	\$ (375,189)	-13.8%
Revenue - Operating Expenditures	\$ 3,392,105	\$ 2,594,076	\$ 798,029	31%
6570 · OPEB UAL Additional Lump Sum Pmt	1,021,551	175,437	846,114	482%
Total Expenditures	\$ 22,259,921	\$ 21,296,798	\$ 963,124	4.5%
Total Revenue - Total Expenditures	\$ 2,370,554	\$ 2,418,639	\$ (48,085)	-2%
<u>FUND TRANSFERS</u>				
Transfers from Development Fee Fund	-	35,743	\$ 35,743	100%
Transfers to Pension Reserve Fund	(2,250,000)	(1,000,000)	\$ 1,250,000	-125%
Transfers to Capital Replacement Fund	(2,392,105)	(1,454,382)	\$ 937,723	-64%
Net Change in Unassigned/Non-Spendable Fund Balance	\$ (2,271,551)	\$ 0	\$ (2,271,551)	



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY 2021/22

SUMMARY				
Full-time Positions				
	Authorized Positions	Actual Filled Positions	Funded Positions (Preliminary Budget)	Proposed Changes
Office of the Fire Chief	5.5	5.5	5.5	0
Operations Branch	62	59	60	2
Administration Branch	6.5	6.5	6.5	0
Total	74	71	72	2



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY 2021/22

OFFICE OF THE FIRE CHIEF				
Position	Auth'd Positions	Actual Filled Positions	Funded Positions (Preliminary Budget)	Proposed Changes
Fire Chief	1	1	1	
Administrative Assistant II	0.5	0.5	0.5	
COMMUNITY RISK REDUCTION				
Fire Marshal/Division Chief	0	0	0	
Fire Prevention Specialist	2	2	2	
Fire Prevention Inspector I	1	1	1	
Community Risk Reduction Technician	1	1	1	
	5.5	5.5	5.5	0



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY 2021/22

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	25	22	23	2
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	
	62	59	60	2



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY 2021/22

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	1	1	1	
HUMAN RESOURCES				
Director of Human Resources	1	1	1	
Administrative Assistant II	0.5	0.5	0.5	
Human Resources Specialist	0	0	0	
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	Final Budget FY21/22	Mid-Year Budget FY21/22	Actual 20/21 vs. 21/22 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	20,675,551	20,675,551	1,056,204	5%
3270 · Unsecured Tax Revenue	283,551	278,713	306,727	335,532	360,463	354,593	354,593	(5,870)	-2%
3280 · Homeowners Tax Revenue	148,084	152,399	157,876	157,520	156,296	153,531	153,531	(2,765)	-2%
3320 · Supplemental Tax Revenue	318,445	384,609	174,526	547,056	497,969	400,000	481,712	(16,257)	-3%
3330 · Sacramento County Revenue	16,171	16,663	17,096	29,545	30,254	31,051	31,051	797	3%
3335 · Latrobe Revenue									
3335.2 · Latrobe Special Tax	35,622	35,742	35,907	35,884	35,502	36,900	36,900	1,398	4%
3335.3 · Latrobe Base Transfer	-	500,000	-	160,295	86,642	86,642	86,642	-	0%
3340 · Property Tax Administration Fee	(352,143)	(307,782)	(346,739)	(377,298)	(387,314)	(445,411)	(363,175)	24,139	-6%
Total 3240 · Tax Revenue	15,593,084	17,315,334	18,045,958	19,363,312	20,399,158	21,292,857	21,456,805	1,057,646	5%
3500 · Misc. Operating Revenue									
3506 · CRRD Cost Recovery Fees	63,828	99,714	126,904	197,017	230,325	230,000	420,897	190,572	83%
3507 · Hosted Training Revenue	-	-	-	-	3,637	40,000	90,125	86,488	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%
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	-	-	(44,379)	-100%
3514.2 · Capital Grants Revenue	-	-	-	-	225,565	-	-	(225,565)	-100%
3515 · OES/Mutual Aid Reimbursement	613,557	524,276	666,922	211,426	1,677,353	731,400	1,162,366	(514,987)	-31%
3520 · Interest Earned	109,689	225,426	385,619	339,109	82,667	85,000	48,441	(34,225)	-41%
3510 · Misc. Operating Revenue - Other	66,426	50,040	17,868	179,308	212,539	132,000	246,347	33,808	16%
Total 3510 · Misc. Operating Revenue	1,860,908	2,087,093	2,373,469	2,126,839	3,680,646	2,422,580	3,172,356	(508,290)	-14%
Total Operating Revenue	\$ 17,453,992	\$ 19,402,427	\$ 20,419,427	\$ 21,490,152	\$ 24,079,804	\$ 23,715,437	\$ 24,629,161	\$ 549,357	2%
Development Fees									
3550 · Development Fees									
3560 · Development Fee Revenue	2,985,102	2,307,138	1,392,661	1,504,149	1,144,426	1,100,000	1,391,472	247,045	22%
Total 3550 · Development Fee Revenue	2,985,102	2,307,138	1,392,661	1,504,149	1,144,426	1,100,000	1,391,472	(112,677)	-10%
3570 · Proceeds from Insurance/Sale of Assets	93,630	834,361	1,649	-	12,565	-	1,315	(11,250)	-90%
3590 · Gain/Loss on Investments	-	-	185,603	231,066	349,621	-	-	(349,621)	0%
Total Revenue	\$ 20,532,724	\$ 22,543,926	\$ 21,999,340	\$ 23,225,367	\$ 25,586,416	\$ 24,815,437	\$ 26,021,947	\$ 75,809	0%

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	Final Budget FY21/22	Mid-Year Budget FY21/22	Actual 20/21 vs. 21/22 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	7,127,488	7,323,069	342,954	5%
6011 · Education/Longevity Pay	450,922	446,642	449,258	524,606	485,261	486,250	480,626	(4,635)	-1%
6016 · Salaries & Wages, Admin/Prev	545,310	607,440	636,224	845,731	976,355	1,089,657	1,130,096	153,741	16%
6017 · Intern/Volunteer Stipends	69,179	-	4,810	2,795	1,625	3,000	1,950	325	20%
6018 · Director Pay	16,905	14,795	11,800	15,100	13,000	16,000	12,900	(100)	-1%
6019 · Overtime								-	
6019.1 · Overtime, Operational	1,606,931	2,020,156	1,482,851	1,533,600	1,658,946	1,729,736	1,742,374	83,428	5%
6019.2 · Overtime, Outside Aid	527,019	485,075	536,831	169,910	1,256,886	600,000	874,428	(382,458)	-30%
6019.3 · Overtime, JPA	164,928	215,408	192,545	111,557	308,356	-	-	(308,356)	-100%
Total 6019 · Overtime	2,298,879	2,720,639	2,212,227	1,815,067	3,224,188	2,329,736	2,616,802	(607,386)	-19%
6020 · P.E.R.S. Retirement ER Contribution	2,228,851	1,615,850	1,332,561	1,360,855	1,485,269	3,285,400	1,593,804	108,535	7%
6020.1 · P.E.R.S. Retirement EE Contributio	-	600,643	1,211,740	1,443,588	1,599,799	-	1,716,704	116,905	7%
6030 · Workers Compensation	765,480	667,861	571,736	529,286	586,372	636,007	659,502	73,130	12%
6031 · Life Insurance	5,875	5,609	6,498	5,578	6,171	6,799	5,632	(539)	-9%
6032 · P.E.R.S. Health Benefits	1,431,009	1,417,119	1,562,904	1,717,501	1,712,822	1,798,544	1,754,970	42,148	2%
6033 · Disability Insurance	16,660	16,663	17,655	20,087	20,459	21,240	20,591	132	1%
6034 · Health Cost of Retirees	856,646	890,325	917,124	1,017,446	1,102,022	1,190,583	1,157,273	55,251	5%
6040 · Dental/Vision Expense	173,391	145,843	136,985	131,866	183,598	235,560	236,410	52,812	29%
6050 · Unemployment Insurance	14,484	14,553	11,742	9,741	11,726	15,120	12,143	417	4%
6070 · Medicare	128,876	136,363	137,374	146,810	170,163	159,890	171,002	839	0%
Total 6000 · Salaries & Wages	14,774,469	15,237,416	15,616,972	16,358,743	18,558,944	18,401,275	18,893,473	334,529	2%
Salaries & Wages as a % of Operating Revenue	85%	79%	76%	76%	77%	78%	77%		
6100 · Clothing & Personal Supplies									
6001 · Uniform Allowance	58,550	49,437	51,970	49,554	47,931	53,000	49,854	1,924	4%
6002 · Other Clothing & Personal Supplies	65,816	52,653	44,073	210,532	26,540	72,357	71,075	44,535	168%
Total 6100 · Clothing & Personal Supplies	124,366	102,090	96,044	260,086	74,470	125,357	120,929	46,459	62%

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	Final Budget FY21/22	Mid-Year Budget FY21/22	Actual 20/21 vs. 21/22 Mid-Year Budget	Variance %
6110 · Network/Communications									
6111 · Telecommunications	54,452	49,385	43,449	36,255	42,439	53,387	52,542	10,103	24%
6112 · Dispatch Services	105,277	56,115	57,694	63,214	71,145	60,000	70,743	(402)	-1%
6113 · Network/Connectivity	30,824	39,919	40,493	37,068	51,222	61,492	61,651	10,428	20%
Total 6110 · Communications	190,553	145,418	141,636	136,537	164,807	174,879	184,936	20,129	12%
6120 · Housekeeping	38,097	36,335	37,606	52,034	52,998	59,037	60,611	7,613	14%
6130 · Insurance									
6131 · General Insurance	51,023	33,167	56,013	59,403	65,761	80,000	85,514	19,753	30%
Total 6130 · Insurance	51,023	33,167	56,013	59,403	65,761	80,000	85,514	19,753	30%
6140 · Maintenance of Equipment									
6141 · Tires	15,492	38,029	15,029	19,157	32,944	35,000	24,354	(8,590)	-26%
6142 · Parts & Supplies	25,720	23,622	31,248	33,259	38,672	50,000	43,575	4,903	13%
6143 · Outside Work	162,105	128,196	97,255	201,839	163,134	140,000	72,630	(90,504)	-55%
6144 · Equipment Maintenance	26,839	33,158	37,489	27,583	38,782	35,994	30,984	(7,798)	-20%
6145 · Radio Maintenance	12,318	13,625	21,838	32,880	14,449	20,250	25,471	11,023	76%
Total 6140 · Maintenance of Equipment	242,475	236,630	202,859	314,718	287,981	281,244	197,015	(90,966)	-32%
6150 · Maintenance, Structures & Ground	129,003	182,530	87,807	228,443	158,419	215,700	210,881	52,461	33%
6160 · Medical Supplies									
6161 · Medical Supplies	5,031	5,751	6,628	14,911	85,114	60,975	56,840	(28,274)	-33%
Total 6160 · Medical Supplies	5,031	5,751	6,628	14,911	85,114	60,975	56,840	(28,274)	-33%
6170 · Dues and Subscriptions	8,172	11,045	13,562	11,655	14,255	15,268	12,971	(1,284)	-9%
6180 · Miscellaneous									
6181 · Miscellaneous	3,347	2,521	12,298	13,167	5,598	12,000	11,205	5,607	100%
6182 · Honor Guard	2,561	1,311	1,004	(1,827)	9,103	2,150	2,167	(6,936)	-76%
6183 · Explorer Program	800	3,478	290	1,319	1,204	2,044	1,070	(134)	-11%
6184 · Pipes and Drums	-	-	-	3,747	410	-	-	(410)	-100%
Total 6180 · Miscellaneous	6,708	7,310	13,591	16,406	16,315	16,194	14,442	(1,873)	-11%
6190 · Office Supplies	28,116	21,988	25,297	27,252	29,305	45,712	35,077	5,772	20%

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	Final Budget FY21/22	Mid-Year Budget FY21/22	Actual 20/21 vs. 21/22 Mid-Year Budget	Variance %
6200 · Professional Services									
6201 · Audit	10,250	12,650	17,975	14,300	14,550	15,900	14,925	375	3%
6202 · Legal/Human Resources	144,996	261,648	261,284	176,572	234,464	207,050	199,117	(35,348)	-15%
6203 · Notices	747	1,797	741	637	387	2,500	100	(287)	-74%
6204 · Other Professional Services	136,746	136,014	87,568	174,419	104,327	109,573	75,066	(29,261)	-28%
6205 · Elections/Tax Administration	23,449	-	45	-	35,761	-	-	(35,761)	-100%
6206 · Public Relations	795	1,272	200	5,056	3,765	4,505	8,839	5,074	135%
Total 6200 · Professional Services	316,982	413,381	367,812	370,984	393,253	339,528	298,047	(95,206)	-24%
6210 · Information Technology									
6211 · Software Licenses/Subscriptions	60,553	36,536	53,538	87,457	80,907	189,534	116,394	35,487	44%
6212 · IT Support/Implementation	84,271	120,676	97,367	126,226	114,201	271,100	224,962	110,761	97%
6213 · IT Equipment	-	-	31,699	67,586	55,256	96,175	76,394	21,138	38%
Total 6210 · Information Technology	144,824	157,213	182,604	281,269	250,363	556,809	417,750	167,387	67%
6220 · Rents and Leases									
6221 · Facilities/Equipment Lease	6,120	6,819	-	5,913	58,119	58,064	54,845	(3,274)	-6%
6222 · Solar Lease	52,016	66,105	67,034	67,969	53,181	17,277	14,049	(39,132)	-74%
Total 6220 · Total Rents and Leases	58,136	72,924	67,034	73,882	111,300	75,341	68,894	(42,406)	-38%
6230 · Small Tools and Supplies	71,561	50,012	60,120	133,337	61,664	102,316	89,397	27,733	45%
6240 · Special Expenses									
6241 · Non-Hosted Training	108,248	63,377	124,972	70,929	87,162	180,482	97,854	10,692	12%
6241.1 · EDC Hosted Training	-	-	-	-	13,303	30,000	73,393	60,091	N/A
6242 · Fire Prevention	16,245	44,586	44,031	106,686	42,906	119,050	79,942	37,036	86%
6243 · Licenses	10	10	84	400	(8)	-	-	8	N/A
Total 6240 · Special Expenses	124,502	107,973	169,087	178,015	143,362	329,532	251,189	107,827	75%
6250 · Transportation and Travel									
6251 · Fuel and Oil	53,829	65,672	68,171	74,503	80,380	115,341	108,247	27,867	35%
6252 · Travel	20,424	17,577	10,401	23,772	20,511	42,000	30,267	9,756	48%
6253 · Meals & Refreshments	17,798	18,456	18,555	16,603	14,284	23,000	21,586	7,302	51%
Total 6250 · Transportation and Travel	92,052	101,705	97,127	114,878	115,174	180,341	160,100	44,926	39%

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	Final Budget FY21/22	Mid-Year Budget FY21/22	Actual 20/21 vs. 21/22 Mid-Year Budget	Variance %
6260 · Utilities									
6261 · Electricity	23,689	7,899	17,286	15,827	30,343	17,500	30,786	444	1%
6262 · Natural Gas/Propane	24,391	19,618	21,248	16,300	22,322	25,193	30,456	8,133	36%
6263 · Water/Sewer	15,343	18,077	15,565	16,343	17,795	19,161	19,063	1,269	7%
Total 6260 · Utilities	63,423	45,594	54,098	48,469	70,460	61,854	80,305	9,846	14%
Total Operating Expenditures	\$ 16,469,494	\$ 16,968,480	\$ 17,295,899	\$ 18,681,022	\$ 20,653,945	\$ 21,121,361	\$ 21,238,370	\$ 584,426	3%
Operating Revenue - Operating Expenditures	\$ 984,498	\$ 2,433,947	\$ 3,123,528	\$ 2,809,130	\$ 3,425,859	\$ 2,594,076	\$ 3,390,790	\$ (35,069)	
6570 OPEB UAL Additional Lump Sum Pmt	-	1,000,000	600,000	-	-	175,437	1,021,551	1,021,551	N/A
6720 · Fixed Assets	773,344	579,635	1,189,045	384,327	448,260	4,377,128	4,963,838	4,515,578	1007%
Total Expenditures	\$ 17,242,839	\$ 18,548,115	\$ 19,084,944	\$ 19,065,349	\$ 21,102,204	\$ 25,673,926	\$ 27,223,759	\$ 6,121,555	29%
Total Revenue - Total Expenditures	\$ 3,289,885	\$ 3,995,811	\$ 2,914,395	\$ 4,160,018	\$ 4,484,212	\$ (858,489)	\$ (1,201,812)	\$ (5,686,023)	
<u>FUND TRANSFERS</u>									
Transfers to Development Fee Fund	\$ (2,985,102)	\$ (2,867,200)	\$ (1,392,661)	\$ (1,504,149)	\$ (1,144,426)	\$ (1,100,000)	\$ (1,391,472)	\$ (247,045)	18%
Transfers from Development Fee Fund	-	1,358,755	-	572,510	155,617	1,862,594	2,349,143	2,193,526	93%
Transfers to Pension Reserve Fund	-	(450,000)	(1,654,700)	(2,170,119)	(439,783)	(1,000,000)	(2,250,000)	(1,810,217)	80%
Transfers from Capital Replacement Fund	773,344	98,893	813,090	187,772	72,414	2,550,277	2,614,695		
Transfers to Capital Replacement Fund	-	(850,000)	(800,000)	(800,000)	(900,000)	(1,454,382)	(2,392,105)		
Net Change in Unassigned/Non-Spendable Fund Balance	\$ 1,078,128	\$ 1,286,259	\$ (119,875)	\$ 446,032	\$ 2,228,032	\$ (0)	\$ (2,271,551)		



RESERVE FUND SUMMARY

El Dorado Hills Fire Department
Reserve Fund Summary
2021/22 Mid-Year Budget



RESERVE FUND BALANCE AS OF						
	6/30/2017	6/30/2018	6/30/2019	6/30/2020	ACTUAL 6/30/2021	MID-YEAR BUDGET 6/30/2022
General Reserve Fund (Unassigned/Nonspendable)	14,632,614	15,918,875	15,798,996	16,245,031	18,473,061	16,201,510
Capital Replacement Reserve Fund (Committed)	3,052,680	3,803,787	3,790,697	4,402,926	5,230,513	5,007,923
Total Unrestricted Reserve Funds	17,685,294	19,722,662	19,589,693	20,647,957	23,703,574	21,209,434
Pension Reserve Fund	-	455,760	2,110,460	4,280,579	4,720,362	6,970,362
Development Fee Reserve Fund	6,682,221	8,190,667	9,583,327	10,514,964	11,503,774	10,546,103
Total Restricted Reserve Funds	6,682,221	8,646,427	11,693,787	14,795,543	16,224,136	17,516,465
Grand Total Fund Balances	\$ 24,367,515	\$ 28,369,089	\$ 31,283,480	\$ 35,443,500	\$ 39,927,710	\$ 38,725,898



MID-YEAR BUDGET RESOLUTION

EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION 2022-09

Resolution Adopting the 2021-2022 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 2021-2022 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 2021-2022 is hereby adopted in accordance with the following:

<u>Budget Category</u>	<u>Increase/(Decrease)</u>
Wages & Benefits:	\$ 492,198
Services and Supplies:	(375,189)
OPEB Lump Sum Payment	846,114
Capital Assets:	
Structures and Improvements	1,385,322
Apparatus and Vehicles	(576,899)
Equipment	(221,714)
	<hr/>
Total Budget Requirement Increase:	\$ 1,549,832

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 25th day of May, 2022, by the following vote:

AYES:

ABSTAIN:

NOES:

ABSENT:

ATTEST:

Bobbi Bennett, President

Jessica Braddock, Board Secretary

