

**CENTRAL FIRE DISTRICT
COMMITTEE OF DIRECTORS
AGENDA
FINANCE COMMITTEE MEETING
(Directors John Lucchesi, Dave Ronco)
Monday, January 30th, 2023 - 9:00 AM**

Notice of Teleconferenced Meeting

Due to the current COVID-19 pandemic, members of the public are encouraged to participate in this meeting remotely. This can be done via the following Zoom meeting link:

<https://us06web.zoom.us/j/87186382169?pwd=cWdXZGFKR3gyNXRBYW9takIrbHJoUT09>

You may also dial in by telephone at 1-669-900-6833 and enter the meeting ID and passcode at the prompt. If you have any issues with connection, contact our Administration Office at 831-479-6842 for assistance. **Webinar ID: 871 8638 2169, Passcode: 007180.** Masks are highly recommended for members of the public and staff attending in person. Please sanitize hands and maintain appropriate social distancing, a minimum of 6' apart.

PUBLIC COMMENT GUIDELINES:

Zoom Meeting guidelines: Spoken comments will be accepted during the teleconference meetings, during the Public Comments portions of the meeting. If attending via Zoom, when the Board Chair calls for the item on which you wish to speak, click on "Raise Hand" in the "Actions" tab. The Admin. Assistant will activate and unmute speakers in turn. Speakers will be notified shortly before they are called to speak. When called, please limit your remarks to the time limit allotted (3 minutes).

To submit a comment in writing prior to the meeting, please email PublicComments@centralfiresc.org and write "Public Comment" in the subject line. Include the item number and/or title of the item in the body of the email and your comments. If you would like the comment to be read out loud at the meeting (not to exceed three minutes or 4,000 characters), please write "Read Out Loud at Meeting" at the top of the email. All comments received by 5:00 pm the prior day will be emailed to the Board members and included as an "Add to Packet" on the District's website before the meeting. Those comments received after 5:00 pm will be added to the record of the meeting and shared with Board members after the meeting. Written comments may also be sent by U.S. Mail to:

Administrative Asst. Sarah Melton
Central Fire District of Santa Cruz County
930 17th Avenue
Santa Cruz, CA 95062

1.0 CALL TO ORDER; ROLL CALL

2.0 CONSENT AGENDA

Matters listed under the Consent Agenda will be acted upon by one motion affirming the action recommended. There will be no separate discussion on items unless members of the Committee or staff request removal of item for separate action.

Public Comment on Consent Agenda: This is the time for members of the public to address the Committee on items that are on the Consent Agenda. Oral presentations should ordinarily not exceed 3 minutes per person.

2.1 Approve Minutes of Central Fire District Finance Committee Meeting on October 7, 2022

Motion to Approve Consent Agenda

3.0 ORAL COMMUNICATIONS

This is the time for the public to speak on items within the Committee's responsibility, but which are not on this agenda. There can be no substantive discussion by the Committee of items not publicly noticed on the agenda. The Committee may refer such non-agendized matters to staff or may consider deferring such items to future meetings after public notice is provided.

The public should speak to the Committee on items appearing on the agenda when the Chair calls for public discussion of the item.

3.1 Public Oral Communications

3.2 Staff Oral Communications

3.3 Committee Oral Communications

4.0 NEW BUSINESS

All items listed in New Business are intended to provide an opportunity for public discussion of each item listed. The following procedure pertains to each New Business Item: 1) Board/Staff Member Explanation; 2) Committee Questions; 3) Public Comment; 4) Committee Deliberation; 5) Decision.

4.1 Fiscal Year 2022-23 Mid-Year Budget – Finance Director Nancy Dannhauser
Discussion/Action

5.0 ADJOURNMENT

Note: The Committee Chair requests that if you have any questions or wish clarification or additional information about any item on the agenda or contained in the attached materials, to please call the Fire Chief at (831) 479-6842 before the meeting. Information regarding items on the agenda may be reviewed at our business office located at 930 17th Avenue, Santa Cruz, California 95062, or you may view the agenda on our website at www.centrafire.org.

**CENTRAL FIRE DISTRICT
COMMITTEE OF DIRECTORS
MINUTES
FINANCE COMMITTEE MEETING
(Directors Ronco, Scanlon)
Friday, October 7, 2022 at 8:30 A.M.
Administration Office – 930 17th Avenue, Santa Cruz**

Notice of Teleconferenced Meeting

Due to the current COVID-19 pandemic, members of the public are encouraged to participate in this meeting remotely. This can be done via the Zoom meeting link below:

<https://us06web.zoom.us/j/83111182059?pwd=cHkwZC9OWG9RMjQzMnZHalFyQzRzd09>

You may also dial in by telephone at 1-669-900-6833 and enter the meeting ID and passcode at the prompt. If you have any issues with connection, contact our Administration Office at 831-479-6842 for assistance. **Meeting ID: 831 1118 2059, Passcode: 861482.**

Public and staff attending in person are encouraged to wear masks, sanitize hands, and maintain appropriate social distancing, a minimum of 6' apart.

To submit a comment in writing, please email PublicComments@centralfiresc.org and write "Public Comment" in the subject line. Include the item number and/or title of the item in the body of the email and your comments. If you would like the comment to be read out loud at the meeting (not to exceed three minutes or 4,000 characters), please write "Read Out Loud at Meeting" at the top of the email. All comments received by 5:00 pm the prior day will be emailed to the Board members and included as an "Add to Packet" on the District's website before the meeting. Those comments received after 5:00 pm will be added to the record of the meeting and shared with Board members after the meeting. Written comments may also be sent by U.S. Mail to:

Administrative Asst. Sarah Melton
Central Fire District of Santa Cruz County
930 17th Avenue
Santa Cruz, CA 95062

1.0 CALL TO ORDER; ROLL CALL

Chair Ronco called the meeting to order at 8:47 a.m. In attendance were Chief Jason Nee, Administrative Assistant Sarah Melton and Finance Director, Nancy Dannhauser. Director Scanlon was absent.

2.0 CONSENT AGENDA

Matters listed under the Consent Agenda will be acted upon by one motion affirming the action recommended. There will be no separate discussion on items unless members of the Committee or staff request removal of item for separate action.

Public Comment on Consent Agenda: This is the time for members of the public to address the Committee on items that are on the Consent Agenda. Oral presentations should ordinarily not exceed 3 minutes per person.

2.1 Approve Minutes of Central Fire District Finance Committee Meeting on August 31, 2022

Motion to Approve Consent Agenda

There was no public comment.

Director Ronco made a motion to approve the Minutes of the August 31, 2022 meeting.

The motion passed with 1-Aye; Director Scanlon was absent.

3.0 ORAL COMMUNICATIONS

This is the time for the public to speak on items within the Committee's responsibility, but which are not on this agenda. There can be no substantive discussion by the Committee of items not publicly noticed on the agenda. The Committee may refer such non-agendized matters to staff or may consider deferring such items to future meetings after public notice is provided.

The public should speak to the Committee on items appearing on the agenda when the Chair calls for public discussion of the item.

3.1 Public Oral Communications

There was no public comment.

3.2 Staff Oral Communications

There was no staff comment.

3.3 Committee Oral Communications

There was no Committee communication.

4.0 NEW BUSINESS

All items listed in New Business are intended to provide an opportunity for public discussion of each item listed. The following procedure pertains to each New Business Item: 1) Board/Staff Member Explanation; 2) Committee Questions; 3) Public Comment; 4) Committee Deliberation; 5) Decision.

4.1 (A, B) Review of Consolidated OPEB Valuation Report as of June 30, 2021 – Finance Director Nancy Dannhauser

Finance Committee to review and discuss the Consolidated OPEB Valuation Report as of June 30, 2021, to be presented at the Board Meeting on October 13, 2022.

Recommended Action: Finance Committee to approve or recommend changes to the report and submit to the full Board for final approval.

Finance Director Dannhauser gave an overview of the Consolidated OPEB Valuation Report as of June 30, 2021; advised that as of June 30, 2021, the District's unfunded net liability was \$17,812,127.00, which she advised was a \$4,000,000.00 decrease from 2020; went over the discount rates; advised that the total liability decreased to \$23,207,000.00; and, advised that the District's total assets as of June 30, 2021, were \$5,395,000.00.

There was no public comment.

Director Ronco made a motion to approve the Review of the Consolidated OPEB Valuation Report as of June 30, 2021, and moved to have the information presented to the full Board.

The motion passed with 1-Aye; Director Scanlon was absent.

- 4.2 (A, B) Strategies to Address Unfunded Liability for Pension and OPEB – Finance Director Nancy Dannhauser
Finance Committee to review and discuss strategies to address unfunded liabilities and a policy revision to include these strategies in the General Financial Policy.
Recommended Action: Discussion and recommendations of strategies to present to next regular Board Meeting on October 13, 2022.

Finance Director Dannhauser gave an overview of the District's OPEB Unfunded Liability status as of June 30, 2021, advising that the liability was \$54,261,998.00; provided an explanation of the contribution rates and how the market affects the rates; advised that prepaying the annual UAL by July 31st saves interest – saves the District 3.5% compared to monthly payments; discussed the advantages of making additional discretionary payments and when and how payment of the additional discretionary amount would be calculated – and, gave examples of additional discretionary payments that have been made in the past; advised that year to date, the District has \$500,000.00 invested in the CalPERS 115 Trust Fund and the discussed the purpose of having the funds in the account; went over the OPEB Amortization Schedule for the next 30 years; and, advised that it is staff's recommendation to move forward with the recommended strategies.

There was no public comment.

Chair Ronco made a motion to have the Strategies to address Unfunded Liability for Pension and OPEB presented to the full Board for discussion.

The motion passed with 1-Aye; Director Scanlon was absent.

- 4.3 Agreement Between Central Fire District and Neighboring Fire Agencies for Use of Fire Apparatus or Equipment – Fire Chief Jason Nee
Finance Committee to review the draft policy and fee schedule for use of District equipment by other agencies in time of emergency.
Recommended Action: Approve the recommended fee schedule for emergency equipment use for neighboring agencies.

Chief Nee advised that due to the lag time in apparatus purchasing in today's market (which is now between 400 to 730 days from the date of order), a number of agencies

are behind in equipment replacement; advised that a neighbor was recently “out of equipment”, and requested to borrow one of Central’s Type 1 Engines, and the District did accommodate them; mentioned that the County is small and all the Districts are inter-connected, which means that if one agency is having difficulties providing service(s), it will affect the other Districts in the County; advised that the proposed fee schedule would apply to neighboring fire agencies who request to use Central Fire District’s apparatus or vehicles for emergency response in their respective jurisdictions; advised that the agreement would be with the approval of the Fire Chief and only be considered for emergency situations, when an agency does not have enough equipment to run their day-to-day operations; advised that the District would need to have sufficient reserve equipment in service, and that the lending of equipment will not cause an undue burden or impact to the District’s emergency response capabilities; advised that the length and term of the agreement will have to be mutually agreed upon by the Chiefs of each agency; advised that proof of insurance, terms set by Central Fire, will need to be provided by the agency renting the equipment; advised that the first 72 hours of the request would be free for the agency; advised that the insurance provider for the agency would cover any damage that occurred during that period; advised that each consecutive day would be billed to the agency on a 24-hour basis, starting at 0700 hours each day; advised that a half day or partial day usage would be charged at a 24-hour (full day) rate; gave an overview of the rates being proposed, and the reason(s) for making this proposal; and, advised that fees from this service would be assigned to the Fleet Maintenance budget.

Discussion ensued with regard to the situation the Agency was in that requested use of equipment; the possibility that it could happen to the Central; the charging of a fee for use of the equipment; and, incentivizing other agencies to look at their equipment replacement policies.

There was no public comment.

Chair Ronco made a motion to approve presenting the Agreement Between Central Fire District and Neighboring Fire Agencies for Use of Fire Apparatus or Equipment the full Board for review and approval.

The motion passed with 1-Aye; Director Scanlon was absent.

- 4.4 Hiring of Three Additional Floater Positions – Fire Chief Jason Nee
Finance Committee to discuss the hiring of three additional Firefighter or Firefighter/Paramedic floater positions to fill vacancies in staffing.
Recommended Action: Approve the hiring of 3 additional floater positions for the District.

Chief Nee advised that this is a request to hire three additional Firefighters or Firefighter/Paramedics to work in the role of “floater” to fill vacancies created by vacation, sick, or long-term injury; advised that Legacy Aptos and Legacy Central each have one additional Firefighter/Paramedic on duty per day – they are used in the event of a vacancy; advised that upon the merger, there were two “floaters” per shift/per day; advised that in doing an analysis of the past year, there were 335 days that there were

three or more people off per day; advised that in looking at the costs of hiring verses the costs of overtime (there was an average of \$882,000 a year for overtime), there is an estimated savings of \$131,701 in year one - \$68,975 savings in year two - \$48,204 savings in year three - \$23,911 savings in year four - \$21,578 savings in year five - with total estimated savings of \$294,369 over a five-year timeline; advised that the savings show a dramatic decline over time due to scheduled cost of living raises, as well as staff step increases; advised that these savings include the costs of base wages, holiday pay, FLSA pay, PERS costs, medical/dental/vision, long-term disability, life insurance, unemployment insurance, and Medicare costs; pointed out the increase in daily resistancy by having additional people available to work; pointed out the potential behavioral health benefit in having more staff available to alleviate stress when the District is running short staffed; mentioned some retirements that will occur at the end of the year; mentioned that it may take some time to hire “floater” staff; and, advised that this will get the District closer to its goal of having a fully staffed Ladder Company and Engine Company.

There was no public comment.

Rolf Lingens addressed the Chair regarding the Union’s position with regard to this request.

Discussion ensued with regard to improvement of response time, resiliency, constant staffing, and overtime.

Director Ronco made a motion to move the Request to Hire Three Additional Floater Positions to the full Board for consideration.

The motion passed with 1-Aye; Director Scanlon was absent.

4.5 Payroll System Update – Fire Chief Jason Nee

Chief Nee to update the Finance Committee on the transition from Santa Cruz County Payroll to a new firm providing payroll processing services.
Recommended Action: Discussion & update only.

Chief Nee advised that in August of 2021, the County of Santa Cruz had notified the District that they were no longer interested in providing payroll services to the District; advised that due to the merger, the payroll and related services have become pretty complex; advised that the District entered into a contract with ADP in February, 2022, and for the last seven months, District staff has been working with ADP to implement their payroll system, and unfortunately, the system is not going to work for the District; advised that the District would have to hire additional fulltime staff to manage the ADP payroll system; advised that he cancelled the contract with ADP, and there no fee to cancel the contract; advised that staff started working with some of the other companies that replied to the RFP in 2021 – in particular, Tyler Technologies (a highly rated company); advised that Tyler Technologies only works with municipalities, and they are comfortable working with the state laws and PERS regulations; advised that the annual cost to use Tyler Technologies would be \$33,695.00, and a startup cost of \$89,900.00; advised that if the Board agrees to using Tyler Technologies, the implementation fee of

\$89,900.00 and annual fee of \$33,695.00, would be reallocated in the Budget via a mid-year Budget Adjustment to pay for the services; advised that included in the implementation fee, is onsite training for the District staff; advised that it will take approximately six to nine months to convert to Tyler Technologies' payroll system; and, advised that it is staff's recommendation to move to Tyler Technologies, and that this will not be moved to the full Board until a contract is secured for presentation to the full Board.

Discussion ensued regarding questions that were asked of Tyler Technologies and their responses being on point, staff's ease in working with a payroll system, the fees charged by Tyler Technologies, and having discussed the change to Tyler Technologies with the Director of Finance.

There was no public comment.

Chair Ronco made a motion to bring an update to the Board regarding what is occurring and what is being proposed with regard to changing payroll companies.

The motion passed with 1-Aye; Director Scanlon was absent.

5.0 ADJOURNMENT

The meeting was adjourned at 9:51 a.m.

This will certify that the foregoing is a true copy of discussions during the Central Fire District Finance Committee Meeting held on October 7, 2022, as prepared by me.

Donna J. Steward, Recording Secretary

Dated: _____, 2023

ATTEST:

Committee Chair



CENTRAL FIRE DISTRICT

of Santa Cruz County

STAFF REPORT

Date: January 30, 2023

To: Central Fire District Finance Committee

From: Finance Director Nancy Dannhauser

Subject: I. Approval of FY 2022-23 Mid-Year Budget
II. Review of 5 Year Forecast as of FY 2022-23

I. APPROVAL OF FISCAL YEAR 2022-23 MID-YEAR BUDGET

Proposal: Presented for your approval is the Fiscal Year 2022-23 Mid-Year Budget.

Below are highlights of the proposed Mid-Year Budget:

Revenues for FY 2022-23 are projected at \$42.2 million.

Expenditures for FY 2022-23 are projected at \$43.7 million.

Results in a total budget deficit of \$(1.5 million) for FY 2022-23.

Projected ending fund balance is \$33.6 million.

FISCAL YEAR 2022-23 BUDGET SUMMARY	OPERATIONS	FLEET SERVICES	CAPITAL OUTLAY	TOTAL
REVENUE				
Property taxes	\$ 39,244,029	\$ -	\$ -	\$ 39,244,029
Inter-Gov Revenues	\$ 1,416,701	\$ -	\$ -	\$ 1,416,701
Other Revenue	\$ 814,871	\$ 670,530	\$ 58,500	\$ 1,543,901
Total Revenues	\$ 41,475,601	\$ 670,530	\$ 58,500	\$ 42,204,631
EXPENDITURES				
Salaries and employee benefits	\$ 33,440,116	\$ 848,384	\$ -	\$ 34,288,500
Services and supplies	\$ 5,797,516	\$ 657,724	\$ -	\$ 6,455,240
Fixed Assets	\$ 472,124	\$ -	\$ 3,369,419	\$ 3,841,543
Operating Transfers - OUT / (IN)	\$ 2,100,000	\$ (835,578)	\$ (2,100,000)	\$ (835,578)
Total Expenditures	\$ 41,809,756	\$ 670,530	\$ 1,269,419	\$ 43,749,705
TOTAL SURPLUS / (DEFICIT)	\$ (334,155)	\$ -	\$ (1,210,919)	\$ (1,545,074)
BEGINNING FUND BALANCE				
July 1, 2022	\$ 28,248,100	\$ 328,093	\$ 6,607,106	\$ 35,183,299
PROJECTED ENDING FUND BALANCE				
June 30, 2023	\$ 27,913,945	\$ 328,093	\$ 5,396,187	\$ 33,638,225

Background: The changes reflected in the Mid-Year Budget are due to unanticipated revenue and expenditures throughout the year not included in the Final Budget.

Below is a summary of the budget changes. Total revenue increased \$1.2 million from the Final Budget. The increase was due to \$760,000 in strike team reimbursements and a \$337,000 increase in property tax. Expenditures also increased \$1.1 million due to strike team overtime as well as services and supplies for items that needed to be expensed this fiscal year. These changes did not impact the overall budget variance from the final budget compared to the mid-year budget; the deficit decreased \$49,694. And last, capital outlay increased \$1.7 million due to the approved purchase of two (2) type one engines not included in the final budget.

	Final Budget	Mid Year Budget	Final vs Mid Year Budget	
	FY 2022-23	FY 2022-23	Increase / (Decrease)	Percentage Change
			\$	%
OPERATIONS				
REVENUES				
Property taxes	\$ 38,906,614	\$ 39,244,029	\$ 337,415	0.87%
Inter-Gov Revenues	\$ 656,701	\$ 1,416,701	\$ 760,000	115.73%
Other Revenue	\$ 714,871	\$ 814,871	\$ 100,000	13.99%
Total Revenues	\$ 40,278,186	\$ 41,475,601	\$ 1,197,415	2.97%
EXPENDITURES				
Salaries and employee benefits	\$ 32,622,431	\$ 33,440,116	\$ 817,685	2.51%
Services and supplies	\$ 5,939,604	\$ 6,269,640	\$ 330,036	5.56%
Operating Transfers	\$ 2,100,000	\$ 2,100,000	\$ -	0.00%
Total Expenditures	\$ 40,662,035	\$ 41,809,756	\$ 1,147,721	2.82%
TOTAL SURPLUS / (DEFICIT)	\$ (383,849)	\$ (334,155)	\$ 49,694	-12.95%
FLEET SERVICES				
REVENUES				
	\$ 670,530	\$ 670,530	\$ -	0.00%
EXPENDITURES				
Salaries and employee benefits	\$ 848,384	\$ 848,384	\$ -	0.00%
Services and supplies	\$ 636,195	\$ 657,724	\$ 21,529	3.38%
Subsidized by District	\$ (814,049)	\$ (835,578)	\$ (21,529)	2.64%
Total Expenditures	\$ 670,530	\$ 670,530	\$ -	0.00%
TOTAL SURPLUS / (DEFICIT)	\$ -	\$ -	\$ -	0.00%
Subsidized by District				
	55%	55%		
CAPITAL OUTLAY				
REVENUES				
Interest	\$ 58,500	\$ 58,500	\$ -	0.00%
Operating Transfers	\$ 2,100,000	\$ 2,100,000	\$ -	0.00%
Total Revenues	\$ 2,158,500	\$ 2,158,500	\$ -	0.00%
EXPENDITURES				
Capital Improvement	\$ 750,000	\$ 750,000	\$ -	0.00%
Vehicle replacement	\$ 869,419	\$ 2,619,419	\$ 1,750,000	201.28%
Total Expenditures	\$ 1,619,419	\$ 3,369,419	\$ 1,750,000	108.06%
TOTAL SURPLUS / (DEFICIT)	\$ 539,081	\$ (1,210,919)	\$ (1,750,000)	-324.63%
TOTAL DISTRICT FUNDS				
TOTAL SURPLUS / (DEFICIT)	\$ 155,232	\$ (1,545,074)	\$ (1,700,306)	-1095.33%

Cost Impacts: Overall, the Final budget was projected at a surplus of \$155,232, however due to the inclusion of the capital purchase of two (2) Type 1 engines, the FY 2022-23 Mid-Year Budget is projected at a deficit of \$(1.5 million) or a negative change of \$(1.7 million). The deficit primarily reflects spending out of capital reserves which have been set aside for these large purchases.

II. REVIEW OF 5 YEAR FORECAST AS OF FY 2022-23

Proposal: Review calculation of salary & benefits as a percentage of recurring revenue.

Background: The District's goal is to reflect a balance of recurring revenues allocated to salaries and benefits while maintaining services and supplies. A benchmark ratio is typically 85% dedicated to personnel cost with 15% to services and supplies.

Cost Impacts: Based on the 5-year Forecast, the District's projected ratio is 85.51% in FYE 2023. The ratio remains at 85.03% in FYE 2028 primarily due to the increase in revenue projected at 4% for the next two years, then a gradual decrease to 2% in year 5. This does reflect future COLAs, increase in pension, healthcare, and worker's compensation cost.



FY 2022-23 Forecast as of February 9, 2023

	YEAR	1	2	3	4	5
	Mid Year Budget	Projection	Projection	Projection	Projection	Projection
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
REVENUES						
Recurring Revenue						
Projected Increases	\$40,100,730	\$41,704,759	\$43,372,949	\$44,674,138	\$46,014,362	\$46,934,649
Percentage %	4.46%	4.00%	4.00%	3.00%	3.00%	2.00%
EXPENDITURES						
Salary and Employee Benefits						
Projected Regular Salary with .75% for step increases	\$14,787,815	\$15,129,207	\$15,839,322	\$15,958,117	\$16,077,803	\$16,198,387
Holiday, Taxes, Extra Help, EOY Accrued Pay Out etc.	\$ 2,467,784	\$ 2,457,130	\$ 2,529,087	\$ 2,548,055	\$ 2,567,165	\$ 2,586,419
Projected Overtime	\$ 3,358,495	\$ 2,864,919	\$ 2,981,843	\$ 3,004,207	\$ 3,026,739	\$ 3,049,439
OPEB Contribution	\$ 672,343	\$ 703,014	\$ 634,507	\$ 564,625	\$ 582,159	\$ 504,137
PERS - Valuation Report as of 6/30/20	\$ 7,275,789	\$ 7,323,630	\$ 8,037,761	\$ 8,234,855	\$ 8,457,540	\$ 8,607,884
Health Benefit 5% Annual Increase (Historical Trend)	\$ 4,018,743	\$ 4,172,678	\$ 4,355,110	\$ 4,572,865	\$ 4,801,509	\$ 5,041,584
Workers Comp projected 15% Annual Increase	\$ 1,707,532	\$ 2,242,500	\$ 2,578,875	\$ 2,965,706	\$ 3,410,562	\$ 3,922,147
TOTAL SALARY AND EMPLOYEE BENEFITS	\$34,288,500	\$34,893,078	\$36,956,506	\$37,848,431	\$38,923,477	\$39,909,997
DIFFERENCE VERSUS REVENUES						
85% of Revenue	\$34,085,620	\$35,449,045	\$36,867,007	\$37,973,017	\$39,112,208	\$39,894,452
Difference (Negative Number = Spending Above Goal)	\$ (202,880)	\$ 555,967	\$ (89,499)	\$ 124,586	\$ 188,730	\$ (15,545)
FINANCE GOAL 85/15 Percentage	85.51	83.67	85.21	84.72	84.59	85.03

Recommendation: The Finance Committee recommends that the Board of Directors approve the proposals as set forth in this Staff Report.

Attachments:

1. Mid-Year Budget Adjustments (Detail)

CENTRAL FIRE
Fiscal Year 2022-23
Mid-Year Budget Adjustment

Item 4.1

OPERATIONS	Adjustment	
REVENUES	Incr / (Decr)	Description
Property taxes	\$ 337,415	Property tax revenue higher than initially estimated
Inter-Gov Revenues	\$ 760,000	Strike team reimbursements
Other Revenue	\$ 100,000	Interest income higher than initially estimated
Total Revenues	\$ 1,197,415	
EXPENDITURES	Incr / (Decr)	Description
Salaries and employee benefits	\$ 537,685	Strike Team Overtime
	\$ 280,000	Pay period #14 @ 50%, payroll costs accrued through June 30th
<i>Total Salary and benefits</i>	\$ 817,685	
Services and supplies	\$ 170,000	Legal Counsel
	\$ 140,507	S-1 Apparatus Bay Doors and Electrician
	\$ 89,900	Tyler Payroll Installation/Setup
	\$ 65,000	Admin Parking Lot and Landscaping
	\$ 33,695	Tyler Payroll Subscription
	\$ 23,479	Mobile Radios (12)
	\$ 21,551	Admin HVAC
	\$ 21,529	Fleet Subsidy
	\$ 9,156	Tool Boxes (12)
	\$ 7,500	Cradlepoints - Intellisite
	\$ 5,886	Soft Forcible Entry Kits (12)
	\$ 3,333	Cold Water Pressure Washers (2)
	\$ 2,000	New Vehicle Transportation
	\$ 1,500	Postage
	\$ (85,000)	Re-Key - Admin & St. 1
	\$ (180,000)	St. 1 Kitchen & Turnout Room Repairs & Remodel
<i>Total Services and Supplies</i>	\$ 330,036	
Total Expenditures	\$ 1,147,721	
FLEET SERVICES	Adjustment	
EXPENDITURES	Incr / (Decr)	Description
Services and supplies	\$ 11,529	Diagnostic Software-Heavy Truck/Medium Truck
	\$ 10,000	FDSOA Fire Apparatus Conference
Subsidized by District	\$ (21,529)	Other budget adjustments not billable to an agency
Total Expenditures	\$ -	
CAPITAL OUTLAY	Adjustment	
EXPENDITURES	Incr / (Decr)	Description
Mobile Equipment	\$ 1,750,000	Type 1 Engines (2)
Total Expenditures	\$ 1,750,000	