



# EL DORADO HILLS FIRE DEPARTMENT



**FINAL BUDGET  
2023/2024**

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## **El Dorado Hills Fire Department 2023/24 Final Budget**

### **INTRODUCTION**

Presented herein is the recommended El Dorado Hills County Water District Final Budget for fiscal year 2023/2024. Per statutory requirement, the Final Budget must be adopted by September 30, 2023.

### **BACKGROUND**

The Final Budget was developed with the participation and input from the Director of Finance, Accounting Specialist/Board Clerk, Executive Staff, Program Managers and the Board Finance Committee. The funding philosophy for this budget is consistent with prior years in that a portion of the various fund balances is identified to fund a portion of the expenditures. This meets the objective of keeping the District on a progressive track while providing for continuous growth and efficiencies.

### **SUMMARY**

The budget is currently broken down into four separate funds: Unassigned General Reserve Fund, Capital Replacement Fund, Development Fee Fund (restricted) and Pension Reserve Fund (restricted). Below is a summary of each fund:

#### **Unassigned General Reserve Fund**

The unassigned general reserve fund provides for all ongoing expenditures to maintain the District's continuing operations. These expenditures include personnel costs, supplies, services, governmental fees, and other miscellaneous operating costs. Generally, this portion of the budget includes those operating expenditures that are recurring and routine in nature. To maintain a strong fiscal balance, the general operating expenditures are funded from recurring operating revenues.

The District reserve policy establishes guidelines for maintaining a minimum balance in the unassigned portion of the general reserve fund, referred to as the "Operating Reserve Fund," equivalent to at least one half of the current year budgeted operating expenditures. The budgeted ending unassigned general reserve fund balance for 2023/24 exceeds this goal.

#### **Capital Replacement Fund**

The capital replacement fund is the portion of the general fund committed by the Board of Directors to reinvest in the infrastructure of the District. Generally, these investments are in the replacement or necessary improvement of fleet, facilities and equipment that exceeds routine maintenance. All District capital expenditures that are not qualified to be funded with development impact fees are budgeted in the capital replacement fund for fiscal year 2023/24.

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

There is a budgeted transfer of \$1,950,510 from the general reserve fund to the Capital Replacement fund in 2023/24. This amount includes the calculated annual contribution of about



\$1.47 million per the latest capital replacement schedule, plus an additional transfer of \$480,510 representing capital grants revenue that will be used to fund specific budgeted capital expenditures.

#### **Development Fee Fund**

The development fee fund is used to account for all restricted development impact fee revenue and qualifying expenditures. Fund expenditures are restricted to capital investments directly resulting from growth in the District. The District's current development impact fee schedule is based on a nexus study that was approved by the Board of Directors in December 2017 and by the County Board of Supervisors in March 2018. Planned qualifying expenditures are identified in this study.

#### **Reserve Fund Balances**

The District continues to closely monitor and control expenditures in an effort to preserve its reserve balances and avoid future debt financing. The final budget reflects an overall increase of \$1,295,858 in total reserve balances for fiscal year 2023/24.

The unassigned general reserve fund balance is projected to decrease by \$424,691 after all budgeted transfers out of the fund. This decrease is due to the timing of planned contributions into the District's pension and OPEB section 115 trust accounts that are carried forward from the approved 2022/23 Mid-Year Budget.

There is a budgeted increase of \$1,057,424 in the capital replacement fund balance, as planned expenditures from this fund for the fiscal year are less than the budgeted transfer in from the unassigned general reserve fund.

There is a budgeted increase in the development fee reserve fund of \$163,125, as development impact fee revenue for the fiscal year is expected to exceed qualifying expenditures. The District's unassigned general reserve fund is "owed" approximately \$1,098,333 from its development fee fund as of June 30, 2023 for qualifying expenditures made in 2022/23. Reimbursement to the unassigned general reserve fund is anticipated in fiscal year 2023/24.

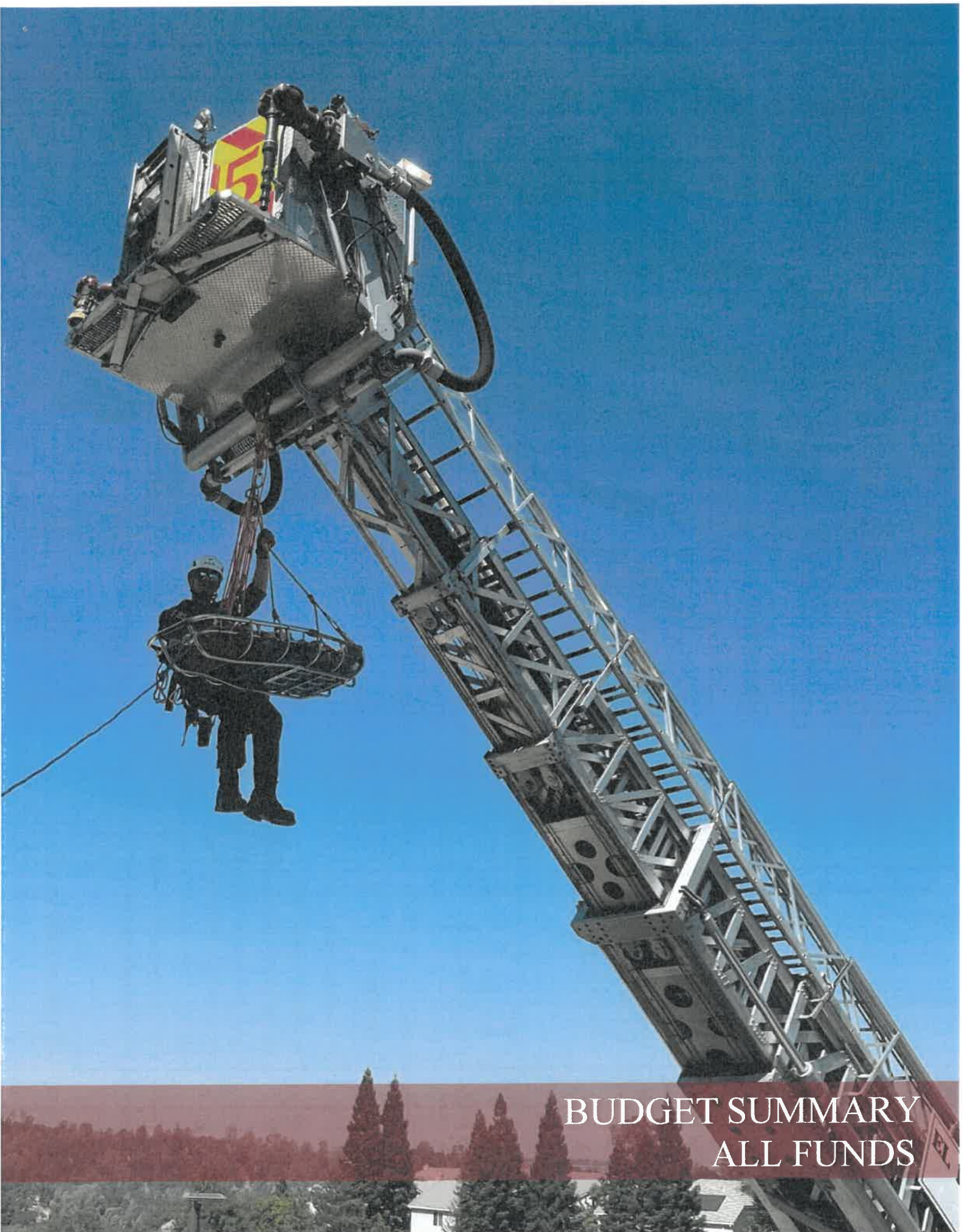
#### **Appropriation (GANN) Limit**

Article XIII B of the California Constitution requires state and local governments to establish an appropriation, or "Gann" limit each fiscal year. This limit is the ceiling above which tax dollar spending cannot exceed for the fiscal year. Base year revenues are increased annually by a factor that combines a population growth rate and the increase in the California per capita personal income. Special Districts may choose to use the population growth rate of the District or the County population growth in unincorporated areas.

For fiscal year 2023-24, the District calculated the appropriation limit by combining the California per capital personal income increase of 4.44% (provided by the California Department of Finance) with the population growth in the District of 0.76% (also provided by the California Department of Finance). The calculated ratio by combining these two factors is 1.0523 (1.0444 x 1.0076). Applying this ratio to the 2022-23 limit of \$55,580,012 results in a calculated 2023-24 appropriation limit of \$58,488,927. Budgeted appropriations for fiscal year 2023-24 are well below this limit.

#### **RECOMMENDATION**

Staff recommends that the Board of Directors review, discuss, and approve the 2023-2024 Final Budget.



BUDGET SUMMARY  
ALL FUNDS

# El Dorado Hills Fire Department

## Final Budget Summary - All Funds

Fiscal Year 2023/24



	General Reserve Fund (Unassigned)	Capital Replacement Fund (Committed)	Development Fee Fund (Restricted)	Pension Reserve Fund (Restricted)	Total All Funds
<b>Revenue</b>					
Property Tax Revenue	25,203,779	-	-	-	25,203,779
Other Miscellaneous Operating Revenue	3,620,690	-	-	-	3,620,690
Development Fee Revenue	-	-	1,100,000	-	1,100,000
Proceeds from Sale of Assets	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 28,824,469</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>	<b>\$ -</b>	<b>\$ 29,924,469</b>
<b>Expenditures</b>					
Wages & Benefits	22,758,397	-	-	-	22,758,397
Other Operating Expenditures	3,573,088	-	-	-	3,573,088
OPEB UAL Lump Sum Pmt	451,865	-	-	-	451,865
Capital Outlay	-	893,086	936,875	-	1,829,961
<b>Total Expenditures</b>	<b>\$ 26,783,350</b>	<b>\$ 893,086</b>	<b>\$ 936,875</b>	<b>\$ -</b>	<b>\$ 28,613,311</b>
<b>Revenue Less Expenditures</b>	<b>\$ 2,041,119</b>	<b>\$ (893,086)</b>	<b>\$ 163,125</b>	<b>\$ -</b>	<b>\$ 1,311,158</b>
<b>Reserve Fund Transfer Summary:</b>					
<b>Beginning Balance, 6/30/2023 (FORECAST)</b>	<b>\$ 17,258,632</b>	<b>\$ 5,036,292</b>	<b>\$ 2,874,187</b>	<b>\$ 6,539,051</b>	<b>\$ 31,708,162</b>
Transfer to/(from) General Reserve Fund (Unassigned)	2,041,119	1,950,510	-	500,000	4,491,629
Transfer to/(from) Capital Replacement Fund (Committed)	(1,950,510)	(893,086)	-	-	(2,843,596)
Transfer to/(from) Pension Reserve Fund	(500,000)	-	-	-	(500,000)
Transfer to/(from) Development Fee Fund (Restricted)	-	-	163,125	-	163,125
<b>Total Increase/(Decrease) in Reserve Balances</b>	<b>(409,391)</b>	<b>1,057,424</b>	<b>163,125</b>	<b>500,000</b>	<b>1,311,158</b>
<b>Ending Balance, 6/30/2024 (PROJECTED)</b>	<b>\$ 16,849,241</b>	<b>\$ 6,093,716</b>	<b>\$ 3,037,312</b>	<b>\$ 7,039,051</b>	<b>\$ 33,019,320</b>

# El Dorado Hills Fire Department

2023/24 Final Budget

## Capital Assets



PROGRAM NAME	ASSET DESCRIPTION	BUDGET		
		Capital Replacement Fund	Development Fee Fund	Total
Training Facility	Training Facility CIP	-	500,000	500,000
Training Facility Equipment	Forklift for Training Facility	-	80,000	80,000
Facilities	Station 91 Bathroom Addition	-	60,000	60,000
Facilities	Station 85 Administrative Office Capacity Expansion	113,000	127,000	240,000
Facilities	Station 85 Main Conference Room AV Equipment Replacement	100,000	-	100,000
Apparatus (Replacement)	CRRD Vehicle (1)	55,125	19,875	75,000
Apparatus (New)	CRRD Vehicles (2)	-	150,000	150,000
Water Rescue	Lake Boat (TOT Grant Funded)	203,875	-	203,875
Radios	Radio Replacements (AFG Grant Funded)	179,376	-	179,376
Information Technology	Server Replacement	5,000	-	5,000
Station Equipment	SCBA AirPak, Swift Water Raft, Technical Rescue Equipment, Trench Rescue Equipment, Fitness Equipment	49,776	-	49,776
Apparatus Equipment	Holmatro Battery Powered Tools, Rescue Unit Swift Water Equipment, Rescue Unit Light Stand	111,339	-	111,339
Fuel Pump System	Replacement Electronic Tracking of Fuel Dispensed	75,595	-	75,595
TOTAL		\$ 893,086	\$ 936,875	\$ 1,829,961





## **El Dorado Hills Fire Department**

### **2023/24 Final Budget**

### **Summary of Significant Assumptions**

### **and Changes from Prior Year**

#### **PROPERTY TAX REVENUE**

- **Secured, Unsecured, and Homeowners Exemption Property Tax Revenue** are budgeted based on estimates provided by El Dorado County. There is an overall budgeted increase of about 6% from prior year actual revenue in these categories, which is slightly less than the increase in District assessed value of 6.4% from prior year.
- **Supplemental Tax Revenue** decreased by about 19% from prior year budget and is based on historical collection trends in this category.
- **Property Tax Administration Fee** is a direct offset to property tax revenue and represents the fee charged by El Dorado County for the collection services it provides on behalf of the District. This fee is budgeted based on the estimate provided by the County and is a 15% increase from the prior year actual fee.

#### **OTHER REVENUE**

- **CRRD Cost Recovery Fees** are collected by the Community Risk Reduction Division to help offset the cost of services provided within the District and are budgeted based on the current fee schedule. Also budgeted in this category is a defensible space inspection contract with El Dorado County for \$200,000.
- **Hosted Training Revenue** is estimated at \$280,000 for fiscal year 2023/24 based on the planned hosted training course lineup. This revenue is offset by budgeted hosted training expenditures as well as administrative costs.
- **JPA Revenue** is budgeted to increase by roughly 6% based on an increase in the maximum reimbursement allowable per the fixed rate contract with the JPA.
- **Capital Grants Revenue** reflects three anticipated grants in 2023/24 which will fund replacement radios, a new lake boat, and a portion of the planned administrative office remodel at Station 85.
- **OES/Mutual Aid Revenue** is estimated to decrease significantly from prior year based on the expectation that 2023 will be a light fire season. This revenue is mostly offset by OES overtime costs.
- **Interest Earned** is based on current trends in interest rates and earnings.
- **Miscellaneous Operating Revenue** includes workers' compensation reimbursements and dividends, Department purchasing card quarterly rewards, and other miscellaneous revenue. Revenue of \$150,000 for an anticipated contract with El Dorado County for OES management services is also included in the 2023/24 budget for this category, which represents the increase from prior year budget. The new contract is expected to begin in October 2023.

#### **WAGES & BENEFITS**

- **Salaries & Wages** for all personnel reflect anticipated step increases as well as a 5% cost of living increase effective July 2023, consistent with the negotiated MOU and unrepresented wages and benefits resolution.
- **Safety (Fire) Salaries & Wages** reflect no changes in headcount from the prior year budget. The 2023/24 final budget reflects funding three (3) of the four (4) approved "floater" Firefighter/Paramedic positions based on current actual headcount. The budget also reflects



several temporary appointments to accommodate the anticipated OES management contract with El Dorado County.

- **CRRD Salaries & Wages** reflect the addition of one (1) Fire Prevention Inspector I, as well as the anticipated reclassification of one (1) Fire Prevention Inspector I to a Fire Prevention Inspector II and the reclassification of a Defensible Space Inspector Trainee to a Defensible Space Inspector Lead.
- **Administrative Salaries & Wages** reflect the addition of one (1) Training Program Coordinator.
- **Overtime** increased from prior year due to the planned utilization of a floater Firefighter to backfill for the OES Deputy Chief, as well as an increase in wage and incentive pay rates. The budgeted increase in operational overtime is partially offset by a decrease in estimated OES overtime.
- **PERS Retirement** costs increased from prior year due an increase in budgeted pensionable wages as well as increases in the normal cost rates effective July 2023.
- **Workers' Compensation** costs increased from prior year due to projected increases in the District's experience modification ratio as well as budgeted increases in covered payroll.
- **Health Benefits** for active employees increased due to increases in average CalPERS health plan premium rates (under the District contribution cap), as well as the addition of one (1) Fire Prevention Inspector I and one (1) Training Program Coordinator. Health benefit costs for retirees increased mostly due to the addition of one (1) retiree as well as an increase in average premium rates (under the District contribution cap).

#### **SERVICE & SUPPLIES**

- **Insurance** costs are budgeted based on the District's current property and general liability policy through April 2024. A 15% increase is budgeted for the subsequent policy year, as this is the maximum increase the carrier can impose. The significant rise from the previous year reflects a change in carriers as well as the update of property replacement values.
- **Maintenance of Equipment** is budgeted to increase mostly due to the anticipated one-time purchase of ten (10) SCBA cylinders for the training facility. There is also a budgeted increase in fuel pump maintenance costs from the previous year.
- **Maintenance, Structures & Ground** increased mostly as a result of budgeted furniture for the Station 85 administrative office remodel, as well as the replacement of furniture in the Station 85 main conference room. A placeholder for training facility operating costs is also included in the 2023/24 budget for this category.
- **Legal Fees** increased slightly from the previous year based on current legal consulting utilization trends.
- **Human Resources** costs are expected to decrease slightly due to the timing of consulting for promotional exams.
- **Other Professional Services** increased due to the addition of several large consulting projects, including an ambulance deployment study and a CFD study (carried forward from prior year).
- **Software Subscriptions** increased from the previous year budget due to the addition of several software products, including but not limited to narcotics tracking software, Fire Studio 7, project management software, and a purchase order system. There were also cost increases in several existing software subscriptions.
- **IT Support/Implementation** costs increased due to a planned website redesign as well as a placeholder for special IT projects.

- **Station Small Tools and Supplies** decreased due to the removal of one-time purchases from the previous year, including tools for the Fire Equipment Mechanic.
- **Non-Hosted Training** increased from the prior year mostly due to the addition of Command and Control training for succession planning and Mission Driven Culture (MDC) training.
- **EDC Hosted Training** costs represent the cost of training instructors and other materials/certifications needed to host training courses at the Employee Development Center (EDC). The budget for this category assumes roughly a 30% margin on registration fees collected, which helps cover administrative costs of the program.
- **Fire Prevention** costs increased from the prior year budget mostly due to added costs for electronic pre-fire plan review services, as well as budgeted Knox key secure boxes for vehicles, fire prevention educational videos, fire safety trailer maintenance, and an increase in education and prevention month materials.
- **Directors' Training & Travel** represents the budgeted cost of registration fees and travel costs associated with board member training/educational conferences.
- **Fuel and Oil** costs are anticipated to increase next fiscal year due to rising fuel prices.

#### **PENSION/OPEB UAL DISCRETIONARY LUMP SUM PAYMENTS**

- There are budgeted discretionary lump sum transfers to the District's Pension and OPEB Section 115 trust accounts in the amount of \$500,000 and \$451,865, respectively. These transfers are carried over from the 2022/23 Mid-Year Budget due to timing. No additional Pension or OPEB discretionary lump sum payments are budgeted for fiscal year 2023/24.

#### **CAPITAL ASSETS**

- Capital Assets budgeted in fiscal year 2023/24 include the following: completion of Phase 1 of the Training Facility, a forklift, the addition of a bathroom at Station 91, the expansion/remodel of the Station 85 administrative office (partially grant funded), the replacement of AV equipment in the Station 85 main conference room, one (1) replacement vehicle for CRRD, two (2) new CRRD vehicles, a lake boat (grant funded), radio replacements (grant funded), a server replacement, an SCBA AirPak, a swift water raft for Engine 91, technical and trench rescue equipment, fitness equipment, battery powered rescue tools, swift water equipment and a light stand for the Rescue unit, and the replacement of the fuel dispenser tracking system.



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Final Budget FY 2023/24

SUMMARY				
Full-time Positions				
	Authorized Positions	Actual Filled Positions	Funded Positions (Final Budget)	Proposed Changes
Office of the Fire Chief	10.5	9.5	12.5	2
Operations Branch	65	64	65	0
Administration Branch	5.5	5.5	5.5	0
Total	81	79	83	2





## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Final Budget FY 2023/24

OFFICE OF THE FIRE CHIEF				
Position	Authorized Positions 2022/23 Mid-Year Budget	Current Filled Positions	Authorized Positions 2023/24 Final Budget	Proposed Change from Prior Year Budget
Fire Chief	1	1	1	
Administrative Assistant II	0.5	0.5	0.5	
<b>HOSTED TRAINING</b>				
Training Coordinator	0	0	1	1
<b>COMMUNITY RISK REDUCTION</b>				
Fire Marshal	1	1	1	
Fire Prevention Specialist	2	2	2	
Fire Prevention Inspector I	1	1	1	0
Fire Prevention Inspector II	0	0	1	1
Community Risk Reduction Technician	1	1	1	
Defensible Space Inspector Lead (Part-Time, Limited Term)	2	2	3	1
Defensible Space Inspector Trainee (Part-Time, Limited Term)	2	1	1	-1
	10.5	9.5	12.5	2



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Final Budget FY 2023/24

OPERATIONS BRANCH				
Position	Authorized Positions 2022/23 Mid-Year Budget	Current Filled Positions	Authorized Positions 2023/24 Final Budget	Proposed Change from Prior Year Budget
Deputy Chief, Operations	1	1	1	
Administrative Assistant II, Operations Branch	1	1	1	
Fire Equipment Mechanic	1	1	1	
<b>FIRE SUPPRESSION</b>				
Battalion Chiefs	3	3	3	
Fire Captains	15	15	15	
Fire Engineers	15	15	15	
Firefighters	28	27	28	
<b>EMERGENCY MEDICAL SERVICES (EMS)</b>				
Day Staff Captain, EMS	0.5	0.5	0.5	
<b>TRAINING/SAFETY</b>				
Day Staff Captain, Training	0.5	0.5	0.5	
	65	64	65	0

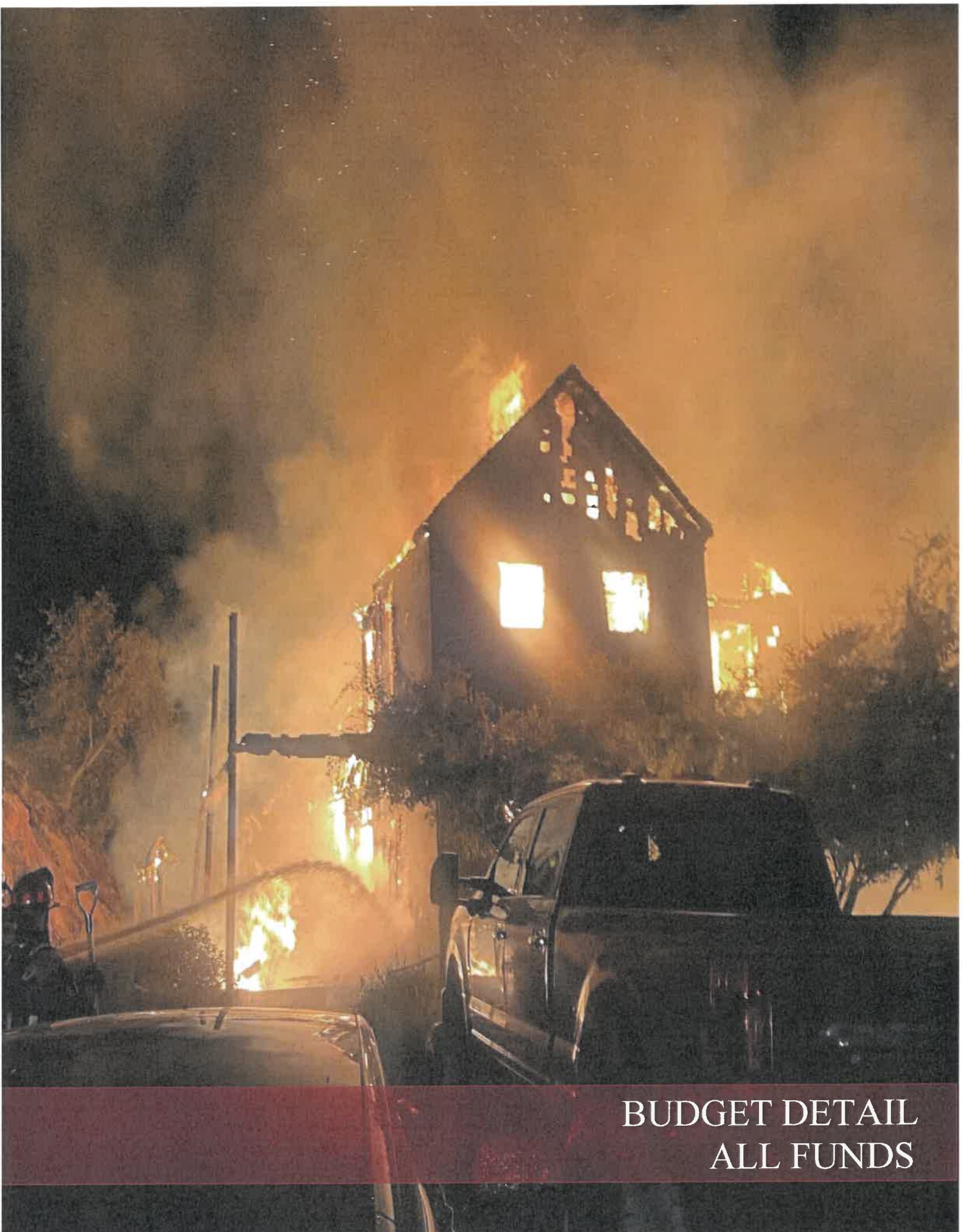


## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Final Budget FY 2023/24

ADMIN/SUPPORT SERVICES BRANCH				
Position	Authorized Positions 2022/23 Mid-Year Budget	Current Filled Positions	Authorized Positions 2023/24 Final Budget	Proposed Change from Prior Year Budget
Deputy Chief, Administration	1	1	1	
Administrative Assistant II	0.5	0.5	0.5	
<b>HUMAN RESOURCES</b>				
Director of Human Resources	1	1	1	
Human Resources Specialist	1	1	1	
<b>FINANCE</b>				
Director of Finance	1	1	1	
Accounting Specialist/Board Clerk	1	1	1	
<b>INFORMATION TECHNOLOGY (IT)</b>				
IT Network Specialist	0	0	0	
	5.5	5.5	5.5	0





BUDGET DETAIL  
ALL FUNDS

# El Dorado Hills Fire Department

## Final Budget Detail - All Funds

Fiscal Year 2023/24



	Full Year Budget FY23/24	Mid-Year Budget FY22/23	Variance	Variance %
<b>Revenue</b>				
<b>3240 · Tax Revenue</b>				
3260 · Secured Tax Revenue	\$ 24,016,044	\$ 22,548,795	\$ 1,467,249	7%
3270 · Unsecured Tax Revenue	467,436	432,189	35,247	8%
3280 · Homeowners Tax Revenue	153,186	153,640	(454)	0%
3320 · Supplemental Tax Revenue	800,000	983,571	(183,571)	-19%
3330 · Sacramento County Revenue	53,917	49,218	4,699	10%
3335 · Latrobe Revenue				N/A
3335.2 · Latrobe Special Tax	35,000	34,933	67	0%
3335.3 · Latrobe Base Transfer	105,581	91,000	14,581	16%
3340 · Property Tax Administration Fee	(427,385)	(371,639)	(55,746)	15%
<b>Total 3240 · Tax Revenue</b>	<b>25,203,779</b>	<b>23,921,706</b>	<b>1,282,073</b>	<b>5%</b>
<b>3500 · Misc. Operating Revenue</b>				
3506 · CRRD Cost Recovery Fees	580,000	714,958	(134,958)	-19%
3507 · Hosted Training Revenue	280,000	250,840	29,160	12%
3508 · Mechanic Cost Recovery Fees	6,000	6,108	(108)	-2%
3512 · JPA Revenue	1,300,000	1,224,459	75,541	6%
3513 · Rental Income (Cell site)	54,180	54,180	-	0%
3514.1 · Operating Grants Revenue	-	-	-	N/A
3514.2 · Capital Grants Revenue	480,510	-	480,510	N/A
3515 · OES/Mutual Aid Reimbursement	300,000	829,000	(529,000)	-64%
3520 · Interest Earned	310,000	269,889	40,111	15%
3500 · Misc. Operating Revenue - Other	310,000	151,292	158,708	105%
<b>Total 3500 · Misc. Operating Revenue</b>	<b>3,620,690</b>	<b>3,500,725</b>	<b>119,965</b>	<b>3%</b>
<b>Total Unrestricted Operating Revenue</b>	<b>\$ 28,824,469</b>	<b>\$ 27,422,432</b>	<b>\$ 1,402,037</b>	<b>5%</b>
<b>3550 · Development Fees (Restricted)</b>	<b>1,100,000</b>	<b>1,197,965</b>	<b>(97,965)</b>	<b>-8%</b>
<b>Total Revenue</b>	<b>\$ 29,924,469</b>	<b>\$ 28,620,396</b>	<b>\$ 1,304,073</b>	<b>5%</b>

# El Dorado Hills Fire Department

## Final Budget Detail - All Funds

Fiscal Year 2023/24



	Full Year Budget FY23/24	Mid-Year Budget FY22/23	Variance	Variance %
<b>Operating Expenditures</b>				
<b>6000 · Wages &amp; Benefits</b>				
6001 · Salaries & Wages, Fire	8,609,944	7,937,556	672,389	8%
6011 · Education/Longevity Pay	671,100	503,575	167,525	33%
6015 · Salaries & Wages, CRRD	891,656	764,982	126,674	17%
6016 · Salaries & Wages, Administration	959,049	756,662	202,387	27%
6019 · Overtime				
6019.1 · Overtime, Operational	2,500,923	2,098,378	402,545	19%
6019.2 · Overtime, Outside Aid	247,934	583,952	(336,018)	-58%
Total 6019 · Overtime	2,748,857	2,682,330	66,527	2%
6020 · P.E.R.S. Retirement	1,844,077	1,810,375	33,702	2%
6020.1 · P.E.R.S. Retirement EE Contribution	2,154,296	1,890,000	264,296	14%
6030 · Workers Compensation	1,102,222	862,567	239,656	28%
6031 · Life Insurance	7,469	5,626	1,843	33%
6032 · P.E.R.S. Health Benefits	2,062,568	1,895,373	167,194	9%
6033 · Disability Insurance	22,656	21,682	974	4%
6034 · Health Cost of Retirees	1,212,965	1,174,532	38,432	3%
6040 · Dental/Vision Expense	257,460	257,336	124	0%
6050 · Unemployment Insurance	14,875	13,291	1,584	12%
6070 · Medicare	199,204	187,552	11,652	6%
<b>Total 6000 · Wages &amp; Benefits</b>	<b>22,758,397</b>	<b>20,763,438</b>	<b>1,994,959</b>	<b>10%</b>
<b>Salaries &amp; Wages as a % of Operating Revenue</b>	<b>76%</b>	<b>73%</b>		
<b>6100 · Clothing &amp; Personal Supplies</b>				
6101 · Uniform Allowance	57,602	52,786	4,816	9%
6102 · Other Clothing & Personal Supplies	74,048	68,477	5,571	8%
<b>Total 6100 · Clothing &amp; Personal Supplies</b>	<b>131,650</b>	<b>121,263</b>	<b>10,387</b>	<b>9%</b>
<b>6110 · Network/Communications</b>				
6111 · Telecommunications	70,028	60,764	9,264	15%
6112 · Dispatch Services	80,000	78,191	1,809	2%



**El Dorado Hills Fire Department**  
**Final Budget Detail - All Funds**  
**Fiscal Year 2023/24**



	Full Year Budget FY23/24	Mid-Year Budget FY22/23	Variance	Variance %
6113 · Network/Connectivity	63,075	66,055	(2,981)	-5%
<b>Total 6110 · Network/Communications</b>	<b>213,103</b>	<b>205,010</b>	<b>8,092</b>	<b>4%</b>
<b>6120 · Housekeeping</b>	<b>84,480</b>	<b>79,253</b>	<b>5,228</b>	<b>7%</b>
<b>6130 · Insurance</b>				
6131 · General Insurance	276,247	164,435	111,811	68%
<b>Total 6130 · Insurance</b>	<b>276,247</b>	<b>164,435</b>	<b>111,811</b>	<b>68%</b>
<b>6140 · Maintenance of Equipment</b>				
6141 · Tires	48,000	51,129	(3,129)	-6%
6142 · Parts & Supplies	110,000	107,715	2,285	2%
6143 · Outside Work	20,000	23,310	(3,310)	-14%
6144 · Equipment Maintenance	65,064	26,005	39,060	150%
6145 · Radio Maintenance	48,425	31,630	16,795	53%
<b>Total 6140 · Maintenance of Equipment</b>	<b>291,489</b>	<b>239,788</b>	<b>51,701</b>	<b>22%</b>
<b>6150 · Maintenance, Structures &amp; Ground</b>	<b>288,944</b>	<b>224,823</b>	<b>64,121</b>	<b>29%</b>
<b>6160 · Medical Supplies</b>				
6161 · Medical Supplies	60,000	55,198	4,802	9%
<b>Total 6160 · Medical Supplies</b>	<b>60,000</b>	<b>55,198</b>	<b>4,802</b>	<b>9%</b>
<b>6170 · Dues and Subscriptions</b>	<b>21,089</b>	<b>16,629</b>	<b>4,461</b>	<b>27%</b>
<b>6180 · Miscellaneous</b>				
6017 · Intern/Volunteer Stipends	3,000	1,300	1,700	131%
6018 · Director Pay	13,000	12,200	800	7%
6181 · Miscellaneous	14,500	10,184	4,316	42%
6182 · Honor Guard	2,093	2,985	(892)	-30%
6183 · Explorer Program	3,375	6,878	(3,503)	-51%
6184 · Pipes and Drums	3,000	-	3,000	N/A
<b>Total 6180 · Miscellaneous</b>	<b>38,968</b>	<b>33,547</b>	<b>5,421</b>	<b>16%</b>
<b>6190 · Office Supplies</b>	<b>45,580</b>	<b>42,161</b>	<b>3,419</b>	<b>8%</b>

# El Dorado Hills Fire Department

## Final Budget Detail - All Funds

Fiscal Year 2023/24



	Full Year Budget FY23/24	Mid-Year Budget FY22/23	Variance	Variance %
<b>6200 · Professional Services</b>				
6201 · Audit	16,900	15,900	1,000	6%
6202.1 · Legal Fees	174,400	151,068	23,332	15%
6202.2 · Human Resources	78,900	93,582	(14,682)	-16%
6203 · Notices	1,200	1,110	91	8%
6204 · Other Professional Services	191,938	112,147	79,790	71%
6205 · Elections/Tax Administration	-	30	(30)	-100%
6206 · Public Relations	19,250	16,799	2,451	15%
<b>Total 6200 · Professional Services</b>	<b>482,588</b>	<b>390,636</b>	<b>91,952</b>	<b>24%</b>
<b>6210 · Information Technology</b>				
6211 · Software Licenses/Subscriptions	232,811	203,227	29,584	15%
6212 · IT Support/Implementation	195,395	172,722	22,672	13%
6213 · IT Equipment	81,850	85,612	(3,762)	-4%
<b>Total 6210 · Information Technology</b>	<b>510,056</b>	<b>461,562</b>	<b>48,494</b>	<b>11%</b>
<b>6220 · Rents and Leases</b>				
6221 · Facilities/Equipment Lease	63,316	61,164	2,152	4%
6222 · Solar Lease	-	-	-	N/ A
<b>Total 6220 · Rents and Leases</b>	<b>63,316</b>	<b>61,164</b>	<b>2,152</b>	<b>4%</b>
6231 · Hose	11,908	15,980	(4,072)	-25%
6232 · Small Tools & Equipment - Apparatus	33,708	25,312	8,396	33%
6233 · Small Tools & Equipment - Station	44,079	85,304	(41,225)	-48%
<b>6230 · Small Tools and Supplies</b>	<b>89,695</b>	<b>126,596</b>	<b>(36,901)</b>	<b>-29%</b>
<b>6240 · Special Expenses</b>				
6241 · Non-Hosted Training	232,713	123,578	109,135	88%
6241.1 · EDC Hosted Training	196,000	196,581	(581)	0%
6242 · Fire Prevention	152,170	74,821	77,349	103%
6244 · Directors' Training & Travel	10,000	-	10,000	N/ A
<b>Total 6240 · Special Expenses</b>	<b>590,883</b>	<b>394,980</b>	<b>195,903</b>	<b>50%</b>

**El Dorado Hills Fire Department**  
**Final Budget Detail - All Funds**  
**Fiscal Year 2023/24**



	Full Year Budget FY23/24	Mid-Year Budget FY22/23	Variance	Variance %
<b>6250 · Transportation and Travel</b>				
6251 · Fuel and Oil	150,000	127,931	22,069	17%
6252 · Travel	42,000	33,299	8,701	26%
6253 · Meals & Refreshments	35,000	28,511	6,489	23%
<b>Total 6250 · Transportation and Travel</b>	<b>227,000</b>	<b>189,741</b>	<b>37,259</b>	<b>20%</b>
<b>6260 · Utilities</b>				
6261 · Electricity	70,000	71,665	(1,665)	-2%
6262 · Natural Gas/Propane	58,000	56,448	1,552	3%
6263 · Water/Sewer	30,000	19,732	10,268	52%
<b>Total 6260 · Utilities</b>	<b>158,000</b>	<b>147,845</b>	<b>10,155</b>	<b>7%</b>
<b>Total Operating Expenditures</b>	<b>\$ 26,331,485</b>	<b>\$ 23,718,069</b>	<b>\$ 2,613,416</b>	<b>11.0%</b>
<b>Total Operating Expenditures excluding W&amp;B</b>	<b>\$ 3,573,088</b>	<b>\$ 2,954,631</b>	<b>\$ 618,457</b>	<b>20.9%</b>
<b>Unrestricted Operating Revenue -</b>				
<b>Operating Expenditures</b>	<b>\$ 2,492,984</b>	<b>\$ 3,704,363</b>	<b>\$ (1,211,379)</b>	<b>-32.7%</b>
6570 · OPEB UAL Additional Lump Sum Pmt	451,865	451,865	-	0%
6720 · Capital Outlay	1,829,961	11,242,624	(9,412,663)	-84%
<b>Total Expenditures</b>	<b>\$ 28,613,311</b>	<b>\$ 35,412,558</b>	<b>\$ (6,799,247)</b>	<b>-19.2%</b>
<b>Total Revenue - Total Expenditures</b>	<b>\$ 1,311,158</b>	<b>\$ (6,792,162)</b>	<b>\$ 8,103,320</b>	<b>-119%</b>
<b>Transfer to Pension Reserve Fund</b>	<b>\$ (500,000)</b>	<b>\$ (500,000)</b>	<b>\$ -</b>	<b>0%</b>
<b>Transfer to Development Fee Fund</b>	<b>(1,100,000)</b>	<b>(1,197,965)</b>	<b>97,965</b>	<b>-8%</b>
<b>Transfer from Development Fee Fund</b>	<b>936,875</b>	<b>8,492,574</b>	<b>(7,555,699)</b>	<b>-89%</b>
<b>Transfer to/from Unassigned Fund</b>	<b>409,391</b>	<b>-</b>	<b>409,391</b>	<b>N/A</b>
<b>Transfer from Capital Replacement Fund</b>	<b>893,086</b>	<b>2,750,051</b>	<b>(1,856,964)</b>	<b>-68%</b>
<b>Transfer to Capital Replacement Fund</b>	<b>(1,950,510)</b>	<b>(2,752,497)</b>	<b>801,987</b>	<b>-29%</b>
<b>Total Revenue - Total Expenditures</b>				
<b>Net of Fund Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	





HISTORICAL TREND ANALYSIS  
ALL FUNDS

# El Dorado Hills Fire Department

## Historical Trend Analysis

### Total All Funds



	Actual FY17/18	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Forecast FY22/23	Final Budget FY23/24	Variance 22/23 Budget vs. 23/24 Budget	Variance %
<b>Revenue</b>									
<b>3240 · Tax Revenue</b>									
3260 · Secured Tax Revenue	16,254,990	17,700,565	18,474,778	19,619,347	20,685,811	22,657,992	24,016,044	1,358,052	6%
3270 · Unsecured Tax Revenue	278,713	306,727	335,532	360,463	356,435	430,480	467,436	36,956	9%
3280 · Homeowners Tax Revenue	152,399	157,876	157,520	156,296	157,058	157,249	153,186	(4,063)	-3%
3320 · Supplemental Tax Revenue	384,609	174,526	547,056	497,969	637,790	1,043,397	800,000	(243,397)	-23%
3330 · Sacramento County Revenue	16,663	17,096	29,545	30,254	30,883	50,674	53,917	3,243	6%
3335 · Latrobe Revenue								-	N/A
3335.2 · Latrobe Special Tax	35,742	35,907	35,884	35,502	35,037	35,403	35,000	(403)	-1%
3335.3 · Latrobe Base Transfer	500,000	-	160,295	86,642	90,945	99,219	105,581	6,362	6%
3340 · Property Tax Administration Fee	(307,782)	(346,739)	(377,298)	(387,314)	(363,175)	(371,639)	(427,385)	(55,746)	15%
<b>Total 3240 · Tax Revenue</b>	<b>17,315,334</b>	<b>18,045,958</b>	<b>19,363,312</b>	<b>20,399,158</b>	<b>21,630,783</b>	<b>24,102,774</b>	<b>25,203,779</b>	<b>1,101,005</b>	<b>5%</b>
<b>3500 · Misc. Operating Revenue</b>									
3506 · CRRD Cost Recovery Fees	99,714	126,904	197,017	230,325	516,147	567,451	580,000	12,549	2%
3507 · Hosted Training Revenue	-	-	-	3,637	94,428	219,953	280,000	60,047	27%
3508 · Mechanic Cost Recovery Fees	-	-	-	-	-	6,108	6,000	(108)	-2%
3512 · JPA Revenue	1,162,437	1,150,000	1,150,000	1,150,000	1,150,000	1,250,688	1,300,000	49,312	4%
3513 · Rental Income (Cell site)	25,200	26,155	49,980	54,180	47,826	54,180	54,180	-	0%
3514.1 · Operating Grants Revenue	-	-	-	44,379	-	-	-	-	N/A
3514.2 · Capital Grants Revenue	-	-	-	225,565	-	-	480,510	480,510	N/A
3515 · OES/Mutual Aid Reimbursement	524,276	666,922	211,426	1,677,353	1,194,181	829,008	300,000	(529,008)	-64%
3520 · Interest Earned	225,426	385,619	339,109	82,667	62,752	308,418	310,000	1,582	1%
3510 · Misc. Operating Revenue - Other	50,040	17,868	179,308	212,539	266,912	163,647	310,000	146,353	89%
<b>Total 3510 · Misc. Operating Revenue</b>	<b>2,087,093</b>	<b>2,373,469</b>	<b>2,126,839</b>	<b>3,680,646</b>	<b>3,332,245</b>	<b>3,399,453</b>	<b>3,620,690</b>	<b>221,237</b>	<b>7%</b>
<b>Total Unrestricted Operating Revenue</b>	<b>\$ 19,402,427</b>	<b>\$ 20,419,427</b>	<b>\$ 21,490,152</b>	<b>\$ 24,079,804</b>	<b>\$ 24,963,027</b>	<b>\$ 27,502,227</b>	<b>\$ 28,824,469</b>	<b>\$ 1,322,242</b>	<b>5%</b>
3550 · Development Fee Revenue (Restricted)	2,307,138	1,392,661	1,504,149	1,144,426	1,094,124	1,442,364	1,100,000	(342,364)	-24%
3570 · Proceeds from Insurance/Sale of Assets	834,361	1,649	-	12,565	3,003	-	-	-	N/A
3590 · Gain/Loss on Investments	-	185,603	231,066	349,621	(875,947)	185,521	-	(185,521)	-100%
<b>Total Revenue</b>	<b>\$ 22,543,926</b>	<b>\$ 21,999,340</b>	<b>\$ 23,225,367</b>	<b>\$ 25,586,416</b>	<b>\$ 25,184,207</b>	<b>\$ 29,130,112</b>	<b>\$ 29,924,469</b>	<b>\$ 794,356</b>	<b>3%</b>



# El Dorado Hills Fire Department

## Historical Trend Analysis

### Total All Funds



	Actual FY17/18	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Forecast FY22/23	Final Budget FY23/24	Variance 22/23 Budget vs. 23/24 Budget	Variance %
<b>Operating Expenditures</b>									
6000 · Salaries & Wages									
6001 · Salaries & Wages, Fire	5,937,072	6,396,335	6,772,687	6,980,114	7,370,039	7,930,141	8,609,944	679,804	9%
6011 · Education/Longevity Pay	446,642	449,258	524,606	485,261	484,939	506,766	671,100	164,334	32%
6015 · Salaries & Wages, CRRD					575,082	768,373	891,656	123,283	16%
6016 · Salaries & Wages, Administration	607,440	636,224	845,731	976,355	591,789	765,160	959,049	193,888	25%
6019 · Overtime								-	
6019.1 · Overtime, Operational	2,235,563	1,675,396	1,645,157	1,967,302	1,944,777	2,116,844	2,500,923	384,079	18%
6019.2 · Overtime, Outside Aid	485,075	536,831	169,910	1,256,886	874,428	583,625	247,934	(335,691)	-58%
Total 6019 · Overtime	2,720,639	2,212,227	1,815,067	3,224,188	2,819,205	2,700,469	2,748,857	48,388	2%
6020 · P.E.R.S. Retirement	1,615,850	1,332,561	1,360,855	1,485,269	1,492,017	1,766,581	1,844,077	77,496	4%
6020.1 · P.E.R.S. Retirement EE Contribution	600,643	1,211,740	1,443,588	1,599,799	1,799,862	1,916,282	2,154,296	238,014	12%
6022 · Deferred Comp Contributions	-	-	-	-	-	-	-	-	N/A
6030 · Workers Compensation	667,861	571,736	529,286	586,372	656,510	862,567	1,102,222	239,656	28%
6031 · Life Insurance	5,609	6,498	5,578	6,171	5,626	5,626	7,469	1,843	33%
6032 · P.E.R.S. Health Benefits	1,417,119	1,562,904	1,717,501	1,712,822	1,755,104	1,897,002	2,062,568	165,566	9%
6033 · Disability Insurance	16,663	17,655	20,087	20,459	20,483	21,682	22,656	974	4%
6034 · Health Cost of Retirees	890,325	917,124	1,017,446	1,102,022	1,156,391	1,174,862	1,212,965	38,102	3%
6040 · Dental/Vision Expense	145,843	136,985	131,866	183,598	232,544	251,546	257,460	5,914	2%
6050 · Unemployment Insurance	14,553	11,742	9,741	11,726	12,766	13,316	14,875	1,559	12%
6070 · Medicare	136,363	137,374	146,810	170,163	176,662	189,250	199,204	9,954	5%
Total 6000 · Salaries & Wages	15,222,621	15,600,362	16,340,848	18,544,319	19,149,020	20,769,622	22,758,397	1,988,775	10%
Salaries & Wages as a % of Operating Revenue	78%	76%	76%	77%	77%	76%	79%		
6100 · Clothing & Personal Supplies									
6101 · Uniform Allowance	49,437	51,970	49,554	47,931	50,088	52,874	57,602	4,728	9%
6102 · Other Clothing & Personal Supplies	52,653	44,073	210,532	26,540	73,143	60,941	74,048	13,107	22%
Total 6100 · Clothing & Personal Supplies	102,090	96,044	260,086	74,470	123,231	113,814	131,650	17,836	16%
6110 · Network/Communications									
6111 · Telecommunications	49,385	43,449	36,255	42,439	42,535	60,300	70,028	9,729	16%

# El Dorado Hills Fire Department

## Historical Trend Analysis

### Total All Funds



	Actual FY17/18	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Forecast FY22/23	Final Budget FY23/24	Variance 22/23 Budget vs. 23/24 Budget	Variance %
6112 · Dispatch Services	56,115	57,694	63,214	71,145	63,069	72,900	80,000	7,100	10%
6113 · Network/Connectivity	39,919	40,493	37,068	51,222	54,422	64,033	63,075	(959)	-1%
<b>Total 6110 · Communications</b>	<b>145,418</b>	<b>141,636</b>	<b>136,537</b>	<b>164,807</b>	<b>160,027</b>	<b>197,233</b>	<b>213,103</b>	<b>15,870</b>	<b>8%</b>
6120 · Housekeeping	36,335	37,606	52,034	52,998	61,137	75,830	84,480	8,650	11%
6130 · Insurance									
6131 · General Insurance	33,167	56,013	59,403	65,761	85,514	164,435	276,247	111,811	68%
<b>Total 6130 · Insurance</b>	<b>33,167</b>	<b>56,013</b>	<b>59,403</b>	<b>65,761</b>	<b>85,514</b>	<b>164,435</b>	<b>276,247</b>	<b>111,811</b>	<b>68%</b>
6140 · Maintenance of Equipment									
6141 · Tires	38,029	15,029	19,157	32,944	23,834	47,791	48,000	209	0%
6142 · Parts & Supplies	23,622	31,248	33,259	38,672	54,528	108,551	110,000	1,449	1%
6143 · Outside Work	128,196	97,255	201,839	163,134	61,109	17,132	20,000	2,868	17%
6144 · Equipment Maintenance	33,158	37,489	27,583	38,782	25,724	30,770	65,064	34,294	111%
6145 · Radio Maintenance	13,625	21,838	32,880	14,449	23,866	42,944	48,425	5,481	13%
<b>Total 6140 · Maintenance of Equipment</b>	<b>236,630</b>	<b>202,859</b>	<b>314,718</b>	<b>287,981</b>	<b>189,061</b>	<b>247,187</b>	<b>291,489</b>	<b>44,302</b>	<b>18%</b>
6150 · Maintenance, Structures & Ground	182,530	87,807	228,443	158,419	185,821	236,072	288,944	52,872	22%
6160 · Medical Supplies									
6161 · Medical Supplies	5,751	6,628	14,911	85,114	47,338	54,929	60,000	5,071	9%
<b>Total 6160 · Medical Supplies</b>	<b>5,751</b>	<b>6,628</b>	<b>14,911</b>	<b>85,114</b>	<b>47,338</b>	<b>54,929</b>	<b>60,000</b>	<b>5,071</b>	<b>9%</b>
6170 · Dues and Subscriptions	11,045	13,562	11,655	14,255	13,691	17,182	21,089	3,907	23%
6180 · Miscellaneous									
6017 · Intern/Volunteer Stipends	-	4,810	2,795	1,625	1,820	975	3,000	2,025	208%
6018 · Director Pay	14,795	11,800	15,100	13,000	13,900	12,900	13,000	100	1%
6181 · Miscellaneous	2,521	12,298	13,167	5,598	12,206	12,839	14,500	1,661	13%
6182 · Honor Guard	1,311	1,004	(1,827)	9,103	1,967	3,005	2,093	(912)	-30%
6183 · Explorer Program	3,478	290	1,319	1,204	70	5,878	3,375	(2,503)	-43%
6184 · Pipes and Drums	-	-	3,747	410	-	-	3,000	3,000	N/A
<b>Total 6180 · Miscellaneous</b>	<b>22,105</b>	<b>30,201</b>	<b>34,301</b>	<b>30,940</b>	<b>29,963</b>	<b>35,597</b>	<b>38,968</b>	<b>3,371</b>	<b>9%</b>



# El Dorado Hills Fire Department

## Historical Trend Analysis

### Total All Funds



	Actual FY17/18	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Forecast FY22/23	Final Budget FY23/24	Variance 22/23 Budget vs. 23/24 Budget	Variance %
6190 · Office Supplies	21,988	25,297	27,252	29,305	35,580	42,467	45,580	3,113	7%
6200 · Professional Services									
6201 · Audit	12,650	17,975	14,300	14,550	14,925	15,900	16,900	1,000	6%
6202.1 · Legal Fees	261,648	261,284	176,572	234,464	191,965	176,294	174,400	(1,894)	-1%
6202.2 · Human Resources	-	-	-	-	-	90,761	78,900	(11,861)	-13%
6203 · Notices	1,797	741	637	387	518	1,172	1,200	28	2%
6204 · Other Professional Services	136,014	87,568	174,419	104,327	73,373	112,203	191,938	79,735	71%
6205 · Elections/Tax Administration	-	45	-	35,761	-	30	-	(30)	-100%
6206 · Public Relations	1,272	200	5,056	3,765	9,723	14,828	19,250	4,422	30%
<b>Total 6200 · Professional Services</b>	<b>413,381</b>	<b>367,812</b>	<b>370,984</b>	<b>393,253</b>	<b>290,504</b>	<b>411,188</b>	<b>482,588</b>	<b>71,400</b>	<b>17%</b>
6210 · Information Technology									
6211 · Software Licenses/Subscriptions	36,536	53,538	87,457	80,907	107,905	194,839	232,811	37,972	19%
6212 · IT Support/Implementation	120,676	97,367	126,226	114,201	197,926	170,222	195,395	25,172	15%
6213 · IT Equipment	-	31,699	67,586	55,256	84,655	69,435	81,850	12,415	18%
<b>Total 6210 · Information Technology</b>	<b>157,213</b>	<b>182,604</b>	<b>281,269</b>	<b>250,363</b>	<b>390,486</b>	<b>434,496</b>	<b>510,056</b>	<b>75,559</b>	<b>17%</b>
6220 · Rents and Leases									
6221 · Facilities/Equipment Lease	6,819	-	5,913	58,119	54,769	61,884	63,316	1,432	2%
6222 · Solar Lease	66,105	67,034	67,969	53,181	14,049	-	-	-	N/A
<b>Total 6220 · Total Rents and Leases</b>	<b>72,924</b>	<b>67,034</b>	<b>73,882</b>	<b>111,300</b>	<b>68,818</b>	<b>61,884</b>	<b>63,316</b>	<b>1,432</b>	<b>2%</b>
6230 · Small Tools and Supplies	50,012	60,120	133,337	61,664	110,130	124,206	89,695	(34,511)	-28%
6240 · Special Expenses									
6241 · Non-Hosted Training	63,377	124,972	70,929	87,162	99,209	116,630	232,713	116,083	100%
6241.1 · EDC Hosted Training	-	-	-	13,303	83,017	149,856	196,000	46,144	31%
6242 · Fire Prevention	44,586	44,031	106,686	42,906	69,829	76,516	152,170	75,654	99%
6243 · Licenses	10	84	400	(8)	-	-	-	-	N/A
6244 · Directors' Training & Travel	-	-	-	-	-	-	10,000	10,000	N/A
<b>Total 6240 · Special Expenses</b>	<b>107,973</b>	<b>169,087</b>	<b>178,015</b>	<b>143,362</b>	<b>252,055</b>	<b>343,002</b>	<b>590,883</b>	<b>247,881</b>	<b>72%</b>

# El Dorado Hills Fire Department

## Historical Trend Analysis

### Total All Funds



	Actual FY17/18	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Forecast FY22/23	Final Budget FY23/24	Variance 22/23 Budget vs. 23/24 Budget	Variance %
<b>6250 · Transportation and Travel</b>									
6251 · Fuel and Oil	65,672	68,171	74,503	80,380	113,063	131,754	150,000	18,246	14%
6252 · Travel	17,577	10,401	23,772	20,511	23,168	34,308	42,000	7,692	22%
6253 · Meals & Refreshments	18,456	18,555	16,603	14,284	20,867	33,338	35,000	1,662	5%
<b>Total 6250 · Transportation and Travel</b>	<b>101,705</b>	<b>97,127</b>	<b>114,878</b>	<b>115,174</b>	<b>157,097</b>	<b>199,400</b>	<b>227,000</b>	<b>27,600</b>	<b>14%</b>
<b>6260 · Utilities</b>									
6261 · Electricity	7,899	17,286	15,827	30,343	29,842	64,306	70,000	5,694	9%
6262 · Natural Gas/Propane	19,618	21,248	16,300	22,322	28,414	53,952	58,000	4,048	8%
6263 · Water/Sewer	18,077	15,565	16,343	17,795	16,587	18,303	30,000	11,697	64%
<b>Total 6260 · Utilities</b>	<b>45,594</b>	<b>54,098</b>	<b>48,469</b>	<b>70,460</b>	<b>74,843</b>	<b>136,561</b>	<b>158,000</b>	<b>21,439</b>	<b>16%</b>
<b>Total Operating Expenditures</b>	<b>\$ 16,968,480</b>	<b>\$ 17,295,899</b>	<b>\$ 18,681,022</b>	<b>\$ 20,653,945</b>	<b>\$ 21,424,315</b>	<b>\$ 23,665,106</b>	<b>\$ 26,331,485</b>	<b>\$ 2,666,379</b>	<b>11%</b>
<b>Unrestricted Operating Revenue - Operating Expenditures</b>	<b>\$ 2,433,947</b>	<b>\$ 3,123,528</b>	<b>\$ 2,809,130</b>	<b>\$ 3,425,859</b>	<b>\$ 3,538,712</b>	<b>\$ 3,837,122</b>	<b>\$ 2,492,984</b>	<b>\$ (1,344,138)</b>	<b>-35%</b>
6570 · OPEB UAL Additional Lump Sum Pmt	1,000,000	600,000	-	-	1,021,551	-	451,865	451,865	N/A
6720 · Capital Outlay	579,635	1,189,045	384,327	448,260	5,450,646	10,972,253	1,829,961	(9,142,292)	-83%
<b>Total Expenditures</b>	<b>\$ 18,548,115</b>	<b>\$ 19,084,944</b>	<b>\$ 19,065,349</b>	<b>\$ 21,102,204</b>	<b>\$ 27,896,512</b>	<b>\$ 34,637,358</b>	<b>\$ 28,613,311</b>	<b>\$ 6,024,047</b>	<b>17%</b>
<b>Total Revenue - Total Expenditures</b>	<b>\$ 3,995,811</b>	<b>\$ 2,914,395</b>	<b>\$ 4,160,018</b>	<b>\$ 4,484,212</b>	<b>\$ (2,712,305)</b>	<b>\$ (5,507,246)</b>	<b>\$ 1,311,158</b>	<b>\$ 6,818,404</b>	
<b>FUND TRANSFERS</b>									
Transfers to Development Fee Fund	\$ (2,867,200)	\$ (1,392,661)	\$ (1,504,149)	\$ (1,144,426)	\$ (1,094,124)	\$ (1,442,364)	\$ (1,100,000)		
Transfers from Development Fee Fund	1,358,755	-	572,510	155,617	3,020,045	8,146,030	936,875		
Transfers to Pension Reserve Fund	(450,000)	(1,654,700)	(2,170,119)	(439,783)	(1,605,662)	(213,026)	(500,000)		
Transfers from Capital Replacement Fund	98,893	813,090	187,772	72,414	2,434,767	2,826,222	893,086		
Transfers to Capital Replacement Fund	(850,000)	(800,000)	(800,000)	(900,000)	(2,314,271)	(2,752,497)	(1,950,510)		
Transfers to/from Unassigned Fund	(1,286,259)	119,875	(446,032)	(2,228,034)	2,271,551	(1,057,119)	409,391		
<b>Total Revenue - Total Expenditures Net of Fund Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		



## RESERVE FUND SUMMARY



**El Dorado Hills Fire Department**  
**2023/24 Final Budget**  
**Reserve Fund Summary**



	RESERVE FUND BALANCE AS OF							<b>FINAL BUDGET 6/30/2024</b>
	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	FORECAST 6/30/2023	
General Reserve Fund (Unassigned/Nonspendable)	14,632,614	15,918,875	15,798,996	16,245,031	18,473,061	16,201,513	17,258,632	16,849,241
Unassigned Fund as a % of Operating Expenditures	89%	94%	91%	87%	89%	76%	73%	64%
Capital Replacement Reserve Fund (Committed)	3,052,680	3,803,787	3,790,697	4,402,926	5,230,513	5,110,017	5,036,292	6,093,716
<b>Total Unrestricted Reserve Funds</b>	<b>17,685,294</b>	<b>19,722,662</b>	<b>19,589,693</b>	<b>20,647,957</b>	<b>23,703,574</b>	<b>21,311,530</b>	<b>22,294,924</b>	<b>22,942,957</b>
Pension Reserve Fund	-	455,760	2,110,460	4,280,579	4,720,362	6,326,025	6,539,051	7,039,051
Development Fee Reserve Fund	6,682,221	8,190,667	9,583,327	10,514,964	11,503,774	9,577,853	2,874,187	3,037,312
<b>Total Restricted Reserve Funds</b>	<b>6,682,221</b>	<b>8,646,427</b>	<b>11,693,787</b>	<b>14,795,543</b>	<b>16,224,136</b>	<b>15,903,878</b>	<b>9,413,238</b>	<b>10,076,363</b>
<b>Grand Total Fund Balances</b>	<b>\$ 24,367,515</b>	<b>\$ 28,369,089</b>	<b>\$ 31,283,480</b>	<b>\$ 35,443,500</b>	<b>\$ 39,927,710</b>	<b>\$ 37,215,408</b>	<b>\$ 31,708,162</b>	<b>\$ 33,019,320</b>





FINAL BUDGET RESOLUTION

**EL DORADO HILLS COUNTY WATER DISTRICT**

**RESOLUTION 2023-10**

**Resolution Adopting the 2023-2024 Final Budget**

**WHEREAS**, the Board of Directors of the El Dorado Hills County Water District Board (the “Fire District”) held a public hearing during which time additions and deletions to the 2023-2024 Budget were made; and

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors in accordance with Section 13890 of the Health and Safety Code, the Preliminary Budget for the Fiscal Year 2023-2024 is hereby adopted in accordance with the following:

Wages & Benefits:	\$ 23,210,262
Services and Supplies:	3,573,088
Capital Assets:	
Structures and Improvements	800,000
Apparatus and Vehicles	428,875
Equipment and Other	601,086
	<hr/>
Total Budget Requirements:	\$ 28,613,311

**BE IT FURTHER RESOLVED** that that the obligations for capital assets and any new permanent employee positions are appropriated with the adoption of the 2023-24 Preliminary Budget.

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

**BE IT FURTHER RESOLVED** that the Final Budget is hereby adopted and available for inspection by interested persons.


The foregoing resolution was duly passed and adopted by the Board of the El Dorado Hills County Water District at a meeting of said Board held on the 21<sup>st</sup> day of September, 2023, by the following vote:

AYES:

ABSTAIN:

NOES:

ABSENT:

  
\_\_\_\_\_  
John Giraudo, President

ATTEST:

  
\_\_\_\_\_  
Jessica Braddock, Board Secretary

# NOTES

