

EL DORADO HILLS FIRE DEPARTMENT

2023/24 Mid-Year Budget



TABLE OF CONTENTS

| | |
|---|-----------|
| INTRODUCTION..... | 1 |
| MID-YEAR BUDGET SUMMARY – ALL FUNDS..... | 4 |
| CAPITAL ASSETS DETAIL..... | 5 |
| MID-YEAR BUDGET DETAIL – ALL FUNDS | 6 |
| HISTORICAL TREND ANALYSIS | 11 |
| RESERVE FUND SUMMARY | 16 |
| MID-YEAR BUDGET RESOLUTION | 17 |

INTRODUCTION

The District regularly monitors its actual financial results compared to the final approved budget at its monthly board meetings. As the fiscal year progresses, the District adjusts its financial projections based on the latest available information. These adjustments are compiled into a Mid-Year Budget to give stakeholders a more accurate and up to date picture of how the fiscal year is expected to end. This process also assists in the development of future budgets and forecasts. The proposed 2023/24 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 toward budget expectations in most categories. Overall, there is a slight decrease in budgeted property tax revenue of \$242,295, or 1% from the Final Budget. Supplemental tax revenue is projected to come in lower than the Final Budget by \$198,328, or 25%. This budgeted decrease is based on the latest monthly collection trends in this category and is consistent with the trend County-wide. There is also a decrease in the budgeted Latrobe base transfer revenue of \$105,581 due to the uncertainty of collection.

Miscellaneous Operating Revenue

There is a projected total increase of \$938,875, or 26% in Miscellaneous Operating Revenue. Both CRRD cost recovery fees and hosted training revenue are trending higher than originally budgeted. JPA revenue is expected to be favorable to the final budget due to the addition of Medic 86 in November 2023. OES revenue is favorable based on the actual OES incident assignments in 2023/24. Finally, interest revenue is significantly higher than the original budget as investment earnings yields have continued to rise. There is a partially offsetting decrease in capital grants revenue due to the delay in timing of the associated capital projects.

Development Fees

Projections for development impact fee revenue have increased compared to the final budget amount by \$220,775, or 20%. This updated estimate is based on higher interest collections and slightly higher average monthly impact fee collections this fiscal year than originally anticipated.

Wages & Benefits

Overall, wages and benefits are expected to be higher than the final budget, with an estimated increase of \$548,779, or 2%. Base salaries and wages in the proposed mid-year budget are relatively consistent with the final budget overall, with a slight increase in the fire category due to the addition of 6 Paramedic positions in January 2024, and a slight decrease in CRRD wages due to a reduction in the Defensible Space Inspector and Retired Annuitant headcount. There is a budgeted increase in overtime costs due to an increase in temporary vacancies due to injury, and an increase in OES assignments compared to the original budget. There is also a 15% increase in budgeted workers' compensation costs due to a significant increase in the District's 2024 renewal premium. This increase is the result of several factors, including an unfavorable experience modification ratio, an increase in payroll costs, and a state-wide increase in insurance rates for firefighters.

Clothing and Personal Supplies (PPE)

Expenditures in this category are projected to exceed the original budget by \$8,314, or 14% due to the purchase of additional wildland and rescue gear.

Network/Communications

There is a projected savings in budgeted network/connectivity costs due to favorable rates for station internet service.

General Insurance

There is a projected increase in general liability and property insurance of \$14,476, or 5% over the original budget due to a higher-than-expected renewal rate for the 2024/25 plan year (April-March). The unfavorable renewal rate is the result of an increase in District property valuation from the previous plan year, as well as a general rate increase.

Maintenance of Equipment

Maintenance costs of equipment and apparatus are projected to come in slightly unfavorable to the final budget, with an increase of \$25,395, or 9%. While the District is seeing favorable spending trends in the categories of tires and equipment maintenance, there are unfavorable projections in the categories of parts & supplies, outside work and radio maintenance, mostly due to one-time expenditures on new apparatus, including the medium rescue unit.

Professional Services

Overall, professional services expenditures are projected to come in unfavorable to budget by \$19,150 or 4% from the original final budget. There is a significant increase in budgeted legal fees due to an increase in legal consulting hours utilized in fiscal year 2023/24, and a partially offsetting decrease in other professional services primarily due to the delay of budgeted consulting projects.

Information Technology

There is an overall projected savings in information technology expenditures of \$103,903, or 20%. This budget decrease is mostly due to savings on existing software subscriptions as well as the delay in implementation of other budgeted software projects. There is also budgeted savings in IT equipment due to a delay in timing of budgeted purchases.

Small Tools and Supplies

There is a budgeted unfavorable variance of \$92,020, or 103% from the original budget in this category due to the purchase of additional training facility and rescue tools/equipment needed to support these programs. Budget funds from the Non-Hosted Training category below were reclassified to this category and utilized for these added purchases.

Non-Hosted Training

There is projected savings of \$96,471, or 41% in this category mostly due to a delay in the timing of budgeted Mission Driven Culture training, as well as savings in other budgeted training courses.

Hosted Training

The increase in budgeted hosted training costs of \$141,070 or 72%, reflects an increase in course offerings during the year over what was initially budgeted, as well as a lower margin percentage than originally estimated after the allocation and reclassification of direct costs for this program (excludes staff labor and facility lease costs). Cost increases in this category are partially offset by an increase in hosted training registration fees collected.

Fire Prevention

The anticipated favorable variance of \$77,001, or 51% in this category is mostly due to savings on budgeted pre-plan services, community education supplies, third party plan review services, and other budgeted purchases.

Travel

There is a budgeted increase in travel costs of \$14,642, or 35% over the final budget. This increase is primarily due to an increase in travel to conferences as well as unanticipated strike team travel costs, most of which were reimbursed and are offset by the OES revenue category.

Utilities

There are projected decreases in electricity and natural gas costs due to lower rate increases and lower usage than estimated in the final budget.

OPEB Lump Sum Payment

The District originally budgeted a transfer to its PARS OPEB Section 115 trust account for \$451,865 and was able to make a larger transfer of \$646,409 due to additional budget excess from the 2022/23 fiscal year.

Capital Outlay

There is a projected decrease in capital outlay of \$160,111 or 9% compared to the final budget. This is mostly due to savings on budgeted training facility construction costs, as well as the delay of several projects and purchases, including the Station 85 administrative office remodel, the Station 91 bathroom addition, replacement of the Station 85 main conference room AV equipment, the lake boat purchase, a server replacement, and grant-funded radio replacements. Other capital items are projected to be less than the amount originally budgeted, including the CRRD vehicles, station and apparatus equipment, and the fuel pump system replacement. These favorable variances are partially offset by the addition of capital purchases not included in the original budget, including a Type III Engine, a new septic tank at Station 91, and the retrofitting of vehicles purchased in the previous year (delay in timing of completion).

Transfer to Capital Replacement Fund

There is a decrease in the recommended transfer to the capital replacement fund of \$451,474 due to a delay in the timing of grant funded capital expenditures. Staff recommends a transfer in the amount of \$1,400,000 based on the Capital Replacement Schedule calculation, plus an additional \$99,036 representing the budgeted excess of revenues over expenditures after fund transfers for fiscal year 2023/24. This additional transfer will be applied toward the estimated Capital Replacement Fund shortfall.

RECOMMENDATION

Staff recommends that the Board adopt the proposed 2023/24 Mid-Year Budget.

El Dorado Hills Fire Department
Mid-Year 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 |
|---|---|---|---|--------------------------------------|----------------------|
| Revenue | | | | | |
| Property Tax Revenue | 24,961,484 | - | - | - | 24,961,484 |
| Other Miscellaneous Operating Revenue | 4,559,565 | - | - | - | 4,559,565 |
| Development Fee Revenue | - | - | 1,320,775 | - | 1,320,775 |
| Proceeds from Sale of Assets | - | - | - | - | - |
| Total Revenue | \$ 29,521,049 | \$ - | \$ 1,320,775 | \$ - | \$ 30,841,824 |
| Expenditures | | | | | |
| Wages & Benefits | 23,307,176 | - | - | - | 23,307,176 |
| Other Operating Expenditures | 3,568,428 | - | - | - | 3,568,428 |
| OPEB UAL Lump Sum Pmt | 646,409 | - | - | - | 646,409 |
| Capital Outlay | - | 860,206 | 809,644 | - | 1,669,850 |
| Total Expenditures | \$ 27,522,013 | \$ 860,206 | \$ 809,644 | \$ - | \$ 29,191,864 |
| Revenue Less Expenditures | \$ 1,999,036 | \$ (860,206) | \$ 511,131 | \$ - | \$ 1,649,960 |
| Reserve Fund Transfer Summary: | | | | | |
| Beginning Balance, 6/30/2023 | \$ 17,347,923 | \$ 5,036,291 | \$ 2,874,187 | \$ 6,539,051 | \$ 31,797,452 |
| Transfer to/(from) General Reserve Fund (Unassigned) | 1,999,036 | 1,499,036 | - | 500,000 | 3,998,072 |
| Transfer to/(from) Capital Replacement Fund (Committed) | (1,499,036) | (860,206) | - | - | (2,359,242) |
| Transfer to/(from) Pension Reserve Fund | (500,000) | - | - | - | (500,000) |
| Transfer to/(from) Development Fee Fund (Restricted) | - | - | 511,131 | - | 511,131 |
| Total Increase/ (Decrease) in Reserve Balances | - | 638,830 | 511,131 | 500,000 | 1,649,960 |
| Ending Balance, 6/30/2024 (PROJECTED) | \$ 17,347,923 | \$ 5,675,121 | \$ 3,385,318 | \$ 7,039,051 | \$ 33,447,412 |

El Dorado Hills Fire Department
2023/24 Mid-Year Budget
Capital Assets



| | | 2023/24 MID-YEAR BUDGET | | | | |
|-----------------------------|--|--------------------------|----------------------|--------------|----------------------|----------------------|
| PROGRAM NAME | ASSET DESCRIPTION | Capital Replacement Fund | Development Fee Fund | Total | 2023/24 FINAL BUDGET | INCREASE/ (DECREASE) |
| Training Facility | Training Facility CIP | \$ - | \$ 346,540 | \$ 346,540 | \$ 500,000 | (153,460) |
| Training Facility Equipment | Forklift, Bauer Air Compressor, Storage Locker Racks, Washer, Extractor, Ice Machine for Training Facility | - | 134,236 | \$ 134,236 | 80,000 | 54,236 |
| Training Facility Storage | Connex boxes (2) | | 14,000 | 14,000 | | 14,000 |
| Training Props | Water Tanks (2) for Training and Public Education | | 15,000 | 15,000 | | 15,000 |
| Facilities | Station 91 Bathroom Addition | - | - | \$ - | 60,000 | (60,000) |
| Facilities | Station 91 Septic Tank | - | 30,000 | \$ 30,000 | - | 30,000 |
| Facilities | Station 85 Administrative Office Capacity Expansion | (5,505) | - | \$ (5,505) | 240,000 | (245,505) |
| Facilities | Station 85 Main Conference Room AV Equipment Replacement | - | - | \$ - | 100,000 | (100,000) |
| Apparatus (Replacement) | Upfitting of BC, DC (2), and Training Vehicles purchased in the previous fiscal year | 163,930 | 59,104 | \$ 223,034 | | 223,034 |
| Apparatus (Replacement) | BMB Type III Engine (E387) | 387,774 | 139,810 | \$ 527,584 | - | 527,584 |
| Apparatus (Replacement) | CRRD Vehicle (1) | 42,181 | 15,208 | \$ 57,389 | 75,000 | (17,611) |
| Apparatus (New) | CRRD Vehicles (2) | - | 115,967 | \$ 115,967 | 150,000 | (34,033) |
| Air 84 | Bauer Air Compressor (reclassification adjustment only from 2022/23) | 89,633 | (89,633) | - | - | - |
| Water Rescue | Lake Boat (TOT Grant Funded) | - | - | \$ - | 203,875 | (203,875) |
| Radios | Radio Replacements | 42,281 | - | \$ 42,281 | 179,376 | (137,095) |
| Information Technology | Server Replacement | - | - | \$ - | 5,000 | (5,000) |
| Station Equipment | SCBA AirPak, Swift Water Raft, Technical Rescue Equipment, Trench Rescue Equipment, Fitness Equipment | 42,517 | - | \$ 42,517 | 49,776 | (7,259) |
| Apparatus Equipment | Holmatro Battery Powered Tools, Rescue Unit Swift Water Equipment, Rescue Unit Light Stand | 59,217 | 29,413 | \$ 88,630 | 111,339 | (22,709) |
| Fuel Pump System | Replacement Electronic Tracking of Fuel Dispensed | 38,177 | - | \$ 38,177 | 75,595 | (37,418) |
| TOTAL | | \$ 860,206 | \$ 809,644 | \$ 1,669,850 | \$ 1,829,961 | \$ (160,111) |

El Dorado Hills Fire Department

Mid-Year Budget Detail - All Funds

Fiscal Year 2023/24



| | Mid-Year Budget FY23/24 | Final Budget FY23/24 | Variance | Variance % |
|---|-------------------------------|-------------------------|-------------------|------------|
| Revenue | | | | |
| 3240 · Tax Revenue | | | | |
| 3260 · Secured Tax Revenue | \$ 24,016,044 | \$ 24,016,044 | \$ - | 0% |
| 3270 · Unsecured Tax Revenue | 485,233 | 467,436 | 17,797 | 4% |
| 3280 · Homeowners Tax Revenue | 153,186 | 153,186 | - | 0% |
| 3320 · Supplemental Tax Revenue | 601,672 | 800,000 | (198,328) | -25% |
| 3330 · Sacramento County Revenue | 63,328 | 53,917 | 9,411 | 17% |
| 3335 · Latrobe Revenue | | | | N/A |
| 3335.2 · Latrobe Special Tax | 35,000 | 35,000 | - | 0% |
| 3335.3 · Latrobe Base Transfer | - | 105,581 | (105,581) | -100% |
| 3340 · Property Tax Administration Fee | (392,979) | (427,385) | 34,406 | -8% |
| Total 3240 · Tax Revenue | 24,961,484 | 25,203,779 | (242,295) | -1% |
| 3500 · Misc. Operating Revenue | | | | |
| 3506 · CRRD Cost Recovery Fees | 673,510 | 580,000 | 93,510 | 16% |
| 3507 · Hosted Training Revenue | 378,609 | 280,000 | 98,609 | 35% |
| 3508 · Mechanic Cost Recovery Fees | - | 6,000 | (6,000) | -100% |
| 3512 · JPA Revenue | 2,140,000 | 1,300,000 | 840,000 | 65% |
| 3513 · Rental Income (Cell site) | 54,916 | 54,180 | 736 | 1% |
| 3514.1 · Operating Grants Revenue | - | - | - | N/A |
| 3514.2 · Capital Grants Revenue | - | 480,510 | (480,510) | -100% |
| 3515 · OES/Mutual Aid Reimbursement | 517,303 | 300,000 | 217,303 | 72% |
| 3520 · Interest Earned | 521,890 | 310,000 | 211,890 | 68% |
| 3500 · Misc. Operating Revenue - Other | 273,338 | 310,000 | (36,662) | -12% |
| Total 3500 · Misc. Operating Revenue | 4,559,565 | 3,620,690 | 938,875 | 26% |
| Total Unrestricted Operating Revenue | \$ 29,521,049 | \$ 28,824,469 | \$ 696,580 | 2% |
| 3550 · Development Fees (Restricted) | 1,320,775 | 1,100,000 | 220,775 | 20% |
| Total Revenue | \$ 30,841,824 | \$ 29,924,469 | \$ 917,355 | 3% |

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



| | <u>Mid-Year Budget FY23/24</u> | <u>Final Budget FY23/24</u> | <u>Variance</u> | <u>Variance %</u> |
|---|--|---------------------------------|-----------------|-------------------|
| Operating Expenditures | | | | |
| 6000 · Wages & Benefits | | | | |
| 6001 · Salaries & Wages, Fire | 8,688,395 | 8,609,944 | 78,450 | 1% |
| 6011 · Education/Longevity Pay | 681,280 | 671,100 | 10,180 | 2% |
| 6015 · Salaries & Wages, CRRD | 850,245 | 891,656 | (41,411) | -5% |
| 6016 · Salaries & Wages, Administration | 941,377 | 959,049 | (17,672) | -2% |
| 6019 · Overtime | | | | |
| 6019.1 · Overtime, Operational | 2,587,982 | 2,500,923 | 87,060 | 3% |
| 6019.2 · Overtime, Outside Aid | 363,329 | 247,934 | 115,395 | 47% |
| Total 6019 · Overtime | 2,951,312 | 2,748,857 | 202,455 | 7% |
| 6020 · P.E.R.S. Retirement | 1,881,816 | 1,844,077 | 37,739 | 2% |
| 6020.1 · P.E.R.S. Retirement EE Contribution | 2,194,296 | 2,154,296 | 40,000 | 2% |
| 6030 · Workers Compensation | 1,270,389 | 1,102,222 | 168,167 | 15% |
| 6031 · Life Insurance | 6,276 | 7,469 | (1,193) | -16% |
| 6032 · P.E.R.S. Health Benefits | 2,121,805 | 2,062,568 | 59,237 | 3% |
| 6033 · Disability Insurance | 24,131 | 22,656 | 1,475 | 7% |
| 6034 · Health Cost of Retirees | 1,204,604 | 1,212,965 | (8,361) | -1% |
| 6040 · Dental/Vision Expense | 274,609 | 257,460 | 17,149 | 7% |
| 6050 · Unemployment Insurance | 13,582 | 14,875 | (1,293) | -9% |
| 6070 · Medicare | 203,060 | 199,204 | 3,856 | 2% |
| Total 6000 · Wages & Benefits | 23,307,176 | 22,758,397 | 548,779 | 2% |
| Wages & Benefits as a % of Operating Revenue | 79% | 79% | | |
| 6100 · Clothing & Personal Supplies | | | | |
| 6101 · Uniform Allowance | 56,587 | 57,602 | (1,015) | -2% |
| 6102 · Other Clothing & Personal Supplies | 93,377 | 74,048 | 19,329 | 26% |
| Total 6100 · Clothing & Personal Supplies | 149,964 | 131,650 | 18,314 | 14% |
| 6110 · Network/Communications | | | | |
| 6111 · Telecommunications | 65,406 | 70,028 | (4,623) | -7% |

El Dorado Hills Fire Department

Mid-Year Budget Detail - All Funds

Fiscal Year 2023/24



| | Mid-Year Budget FY23/24 | Final Budget FY23/24 | Variance | Variance % |
|--|-------------------------------|-------------------------|-----------------|-------------|
| 6112 · Dispatch Services | 77,037 | 80,000 | (2,963) | -4% |
| 6113 · Network/Connectivity | 56,458 | 63,075 | (6,617) | -10% |
| Total 6110 · Network/Communications | 198,901 | 213,103 | (14,202) | -7% |
| 6120 · Housekeeping | 82,194 | 84,480 | (2,287) | -3% |
| 6130 · Insurance | | | | |
| 6131 · General Insurance | 290,723 | 276,247 | 14,476 | 5% |
| Total 6130 · Insurance | 290,723 | 276,247 | 14,476 | 5% |
| 6140 · Maintenance of Equipment | | | | |
| 6141 · Tires | 20,778 | 48,000 | (27,222) | -57% |
| 6142 · Parts & Supplies | 164,501 | 110,000 | 54,501 | 50% |
| 6143 · Outside Work | 35,043 | 20,000 | 15,043 | 75% |
| 6144 · Equipment Maintenance | 41,509 | 65,064 | (23,555) | -36% |
| 6145 · Radio Maintenance | 55,052 | 48,425 | 6,627 | 14% |
| Total 6140 · Maintenance of Equipment | 316,884 | 291,489 | 25,395 | 9% |
| 6150 · Maintenance, Structures & Ground | 289,632 | 288,944 | 688 | 0% |
| 6160 · Medical Supplies | | | | |
| 6161 · Medical Supplies | 54,216 | 60,000 | (5,784) | -10% |
| Total 6160 · Medical Supplies | 54,216 | 60,000 | (5,784) | -10% |
| 6170 · Dues and Subscriptions | 18,972 | 21,089 | (2,118) | -10% |
| 6180 · Miscellaneous | | | | |
| 6017 · Intern/Volunteer Stipends | 1,073 | 3,000 | (1,928) | -64% |
| 6018 · Director Pay | 13,900 | 13,000 | 900 | 7% |
| 6181 · Miscellaneous | 21,165 | 14,500 | 6,665 | 46% |
| 6182 · Honor Guard | 1,709 | 2,093 | (384) | -18% |
| 6183 · Explorer Program | 2,350 | 3,375 | (1,025) | -30% |
| 6184 · Pipes and Drums | - | 3,000 | (3,000) | -100% |
| Total 6180 · Miscellaneous | 40,197 | 38,968 | 1,229 | 3% |
| 6190 · Office Supplies | 38,757 | 45,580 | (6,823) | -15% |

El Dorado Hills Fire Department

Mid-Year Budget Detail - All Funds

Fiscal Year 2023/24



| | Mid-Year Budget FY23/24 | Final Budget FY23/24 | Variance | Variance % |
|--|-------------------------------|-------------------------|------------------|-------------|
| 6200 · Professional Services | | | | |
| 6201 · Audit | 16,900 | 16,900 | - | 0% |
| 6202.1 · Legal Fees | 257,601 | 174,400 | 83,201 | 48% |
| 6202.2 · Human Resources | 71,549 | 78,900 | (7,351) | -9% |
| 6203 · Notices | 1,756 | 1,200 | 556 | 46% |
| 6204 · Other Professional Services | 134,938 | 191,938 | (56,999) | -30% |
| 6205 · Elections/Tax Administration | - | - | - | N/A |
| 6206 · Public Relations | 18,994 | 19,250 | (256) | -1% |
| Total 6200 · Professional Services | 501,738 | 482,588 | 19,150 | 4% |
| 6210 · Information Technology | | | | |
| 6211 · Software Licenses/Subscriptions | 167,406 | 232,811 | (65,405) | -28% |
| 6212 · IT Support/Implementation | 189,982 | 195,395 | (5,413) | -3% |
| 6213 · IT Equipment | 48,765 | 81,850 | (33,085) | -40% |
| Total 6210 · Information Technology | 406,152 | 510,056 | (103,903) | -20% |
| 6220 · Rents and Leases | | | | |
| 6221 · Facilities/Equipment Lease | 63,922 | 63,316 | 606 | 1% |
| 6222 · Solar Lease | - | - | - | N/A |
| Total 6220 · Rents and Leases | 63,922 | 63,316 | 606 | 1% |
| 6231 · Hose | 16,994 | 11,908 | 5,086 | 43% |
| 6232 · Small Tools & Equipment - Apparatus | 79,356 | 33,708 | 45,648 | 135% |
| 6233 · Small Tools & Equipment - Station | 85,366 | 44,079 | 41,287 | 94% |
| 6230 · Small Tools and Supplies | 181,715 | 89,695 | 92,020 | 103% |
| 6240 · Special Expenses | | | | |
| 6241 · Non-Hosted Training | 136,242 | 232,713 | (96,471) | -41% |
| 6241.1 · EDC Hosted Training | 337,070 | 196,000 | 141,070 | 72% |
| 6242 · Fire Prevention | 75,169 | 152,170 | (77,001) | -51% |
| 6244 · Directors' Training & Travel | 3,534 | 10,000 | (6,466) | -65% |
| Total 6240 · Special Expenses | 552,014 | 590,883 | (38,869) | -7% |

El Dorado Hills Fire Department

Mid-Year Budget Detail - All Funds

Fiscal Year 2023/24



| | Mid-Year Budget FY23/24 | Final Budget FY23/24 | Variance | Variance % |
|---|-------------------------------|-------------------------|-------------------|--------------|
| 6250 · Transportation and Travel | | | | |
| 6251 · Fuel and Oil | 156,575 | 150,000 | 6,575 | 4% |
| 6252 · Travel | 56,642 | 42,000 | 14,642 | 35% |
| 6253 · Meals & Refreshments | 37,880 | 35,000 | 2,880 | 8% |
| Total 6250 · Transportation and Travel | 251,097 | 227,000 | 24,097 | 11% |
| 6260 · Utilities | | | | |
| 6261 · Electricity | 54,717 | 70,000 | (15,283) | -22% |
| 6262 · Natural Gas/Propane | 42,901 | 58,000 | (15,099) | -26% |
| 6263 · Water/Sewer | 33,733 | 30,000 | 3,733 | 12% |
| Total 6260 · Utilities | 131,351 | 158,000 | (26,649) | -17% |
| Total Operating Expenditures | \$ 26,875,604 | \$ 26,331,485 | \$ 544,119 | 2.1% |
| Total Operating Expenditures excluding W&B | \$ 3,568,428 | \$ 3,573,088 | \$ (4,660) | -0.1% |
| Unrestricted Operating Revenue - Operating Expenditures | \$ 2,645,445 | \$ 2,492,984 | \$ 152,461 | 6.1% |
| 6570 · OPEB UAL Additional Lump Sum Pmt | 646,409 | 451,865 | 194,544 | 43% |
| 6720 · Capital Outlay | 1,669,850 | 1,829,961 | (160,111) | -9% |
| Total Expenditures | \$ 29,191,864 | \$ 28,613,311 | \$ 578,553 | 2.0% |
| Total Revenue - Total Expenditures | \$ 1,649,960 | \$ 1,311,158 | \$ 338,803 | 26% |
| Transfer to Pension Reserve Fund | \$ (500,000) | \$ (500,000) | \$ - | 0% |
| Transfer to Development Fee Fund | (1,320,775) | (1,100,000) | 220,775 | 20% |
| Transfer from Development Fee Fund | 809,644 | 936,875 | (127,230) | -14% |
| Transfer to/from Unassigned Fund | - | 409,391 | (409,391) | -100% |
| Transfer from Capital Replacement Fund | 860,206 | 893,086 | (32,880) | -4% |
| Transfer to Capital Replacement Fund | (1,499,036) | (1,950,510) | (451,474) | -23% |
| Total Revenue - Total Expenditures Net of Fund Transfers | \$ - | \$ - | \$ - | |

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 | Actual FY22/23 | Mid-Year Budget FY23/24 | Variance 22/23 Budget vs. 23/24 Budget | Variance % |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------------|--|---------------|
| Revenue | | | | | | | | | |
| 3240 · Tax Revenue | | | | | | | | | |
| 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 | 485,233 | 54,753 | 13% |
| 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 | 601,672 | (441,725) | -42% |
| 3330 · Sacramento County Revenue | 16,663 | 17,096 | 29,545 | 30,254 | 30,883 | 50,674 | 63,328 | 12,655 | 25% |
| 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 | - | (99,219) | -100% |
| 3340 · Property Tax Administration Fee | (307,782) | (346,739) | (377,298) | (387,314) | (363,175) | (371,639) | (392,979) | (21,340) | 6% |
| Total 3240 · Tax Revenue | 17,315,334 | 18,045,958 | 19,363,312 | 20,399,158 | 21,630,783 | 24,102,774 | 24,961,484 | 858,710 | 4% |
| 3500 · Misc. Operating Revenue | | | | | | | | | |
| 3506 · CRRD Cost Recovery Fees | 99,714 | 126,904 | 197,017 | 230,325 | 516,147 | 595,882 | 673,510 | 77,628 | 13% |
| 3507 · Hosted Training Revenue | - | - | - | 3,637 | 94,428 | 242,072 | 378,609 | 136,537 | 56% |
| 3508 · Mechanic Cost Recovery Fees | - | - | - | - | - | 6,108 | - | (6,108) | -100% |
| 3512 · JPA Revenue | 1,162,437 | 1,150,000 | 1,150,000 | 1,150,000 | 1,150,000 | 1,250,688 | 2,140,000 | 889,312 | 71% |
| 3513 · Rental Income (Cell site) | 25,200 | 26,155 | 49,980 | 54,180 | 47,826 | 47,826 | 54,916 | 7,090 | 15% |
| 3514.1 · Operating Grants Revenue | - | - | - | 44,379 | - | 24,683 | - | (24,683) | -100% |
| 3514.2 · Capital Grants Revenue | - | - | - | 225,565 | - | - | - | - | N/A |
| 3515 · OES/Mutual Aid Reimbursement | 524,276 | 666,922 | 211,426 | 1,677,353 | 1,194,181 | 724,136 | 517,303 | (206,833) | -29% |
| 3520 · Interest Earned | 225,426 | 385,619 | 339,109 | 82,667 | 62,752 | 337,797 | 521,890 | 184,092 | 54% |
| 3510 · Misc. Operating Revenue - Other | 50,040 | 17,868 | 179,308 | 212,539 | 266,912 | 163,846 | 273,338 | 109,492 | 67% |
| Total 3510 · Misc. Operating Revenue | 2,087,093 | 2,373,469 | 2,126,839 | 3,680,646 | 3,332,245 | 3,393,038 | 4,559,565 | 1,166,527 | 34% |
| Total Unrestricted Operating Revenue | \$ 19,402,427 | \$ 20,419,427 | \$ 21,490,152 | \$ 24,079,804 | \$ 24,963,027 | \$ 27,495,812 | \$ 29,521,049 | \$ 2,025,237 | 7% |
| 3550 · Development Fee Revenue (Restricted) | 2,307,138 | 1,392,661 | 1,504,149 | 1,144,426 | 1,094,124 | 1,442,364 | 1,320,775 | (121,589) | -8% |
| 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% |
| Total Revenue | \$ 22,543,926 | \$ 21,999,340 | \$ 23,225,367 | \$ 25,586,416 | \$ 25,184,207 | \$ 29,123,697 | \$ 30,841,824 | \$ 1,718,127 | 6% |

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 | Actual FY22/23 | Mid-Year Budget FY23/24 | Variance 22/23 Budget vs. 23/24 Budget | Variance % |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|--|---------------|
| Operating Expenditures | | | | | | | | | |
| 6000 · Salaries & Wages | | | | | | | | | |
| 6001 · Salaries & Wages, Fire | 5,937,072 | 6,396,335 | 6,772,687 | 6,980,114 | 7,370,039 | 7,883,358 | 8,688,395 | 805,037 | 10% |
| 6011 · Education/Longevity Pay | 446,642 | 449,258 | 524,606 | 485,261 | 484,939 | 502,795 | 681,280 | 178,486 | 35% |
| 6015 · Salaries & Wages, CRRD | | | | | 575,082 | 762,733 | 850,245 | 87,512 | 11% |
| 6016 · Salaries & Wages, Administration | 607,440 | 636,224 | 845,731 | 976,355 | 591,789 | 760,444 | 941,377 | 180,933 | 24% |
| 6019 · Overtime | | | | | | | | - | |
| 6019.1 · Overtime, Operational | 2,235,563 | 1,675,396 | 1,645,157 | 1,967,302 | 1,944,777 | 2,082,819 | 2,587,982 | 505,163 | 24% |
| 6019.2 · Overtime, Outside Aid | 485,075 | 536,831 | 169,910 | 1,256,886 | 874,428 | 583,625 | 363,329 | (220,296) | -38% |
| Total 6019 · Overtime | 2,720,639 | 2,212,227 | 1,815,067 | 3,224,188 | 2,819,205 | 2,666,444 | 2,951,312 | 284,867 | 11% |
| 6020 · P.E.R.S. Retirement | 1,615,850 | 1,332,561 | 1,360,855 | 1,485,269 | 1,492,017 | 1,766,581 | 1,881,816 | 115,235 | 7% |
| 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 | 2,194,296 | 278,014 | 15% |
| 6022 · Deferred Comp Contributions | - | - | - | - | - | - | - | - | N/A |
| 6030 · Workers Compensation | 667,861 | 571,736 | 529,286 | 586,372 | 656,510 | 862,567 | 1,270,389 | 407,823 | 47% |
| 6031 · Life Insurance | 5,609 | 6,498 | 5,578 | 6,171 | 5,626 | 5,626 | 6,276 | 650 | 12% |
| 6032 · P.E.R.S. Health Benefits | 1,417,119 | 1,562,904 | 1,717,501 | 1,712,822 | 1,755,104 | 1,896,864 | 2,121,805 | 224,941 | 12% |
| 6033 · Disability Insurance | 16,663 | 17,655 | 20,087 | 20,459 | 20,483 | 21,682 | 24,131 | 2,448 | 11% |
| 6034 · Health Cost of Retirees | 890,325 | 917,124 | 1,017,446 | 1,102,022 | 1,156,391 | 1,174,862 | 1,204,604 | 29,741 | 3% |
| 6040 · Dental/Vision Expense | 145,843 | 136,985 | 131,866 | 183,598 | 232,544 | 251,829 | 274,609 | 22,781 | 9% |
| 6050 · Unemployment Insurance | 14,553 | 11,742 | 9,741 | 11,726 | 12,766 | 13,291 | 13,582 | 291 | 2% |
| 6070 · Medicare | 136,363 | 137,374 | 146,810 | 170,163 | 176,662 | 187,594 | 203,060 | 15,466 | 8% |
| Total 6000 · Salaries & Wages | 15,222,621 | 15,600,362 | 16,340,848 | 18,544,319 | 19,149,020 | 20,672,951 | 23,307,176 | 2,634,226 | 13% |
| Wages & Benefits as a % of Operating Revenue | 78% | 76% | 76% | 77% | 77% | 75% | 79% | | |
| 6100 · Clothing & Personal Supplies | | | | | | | | | |
| 6101 · Uniform Allowance | 49,437 | 51,970 | 49,554 | 47,931 | 50,088 | 52,865 | 56,587 | 3,721 | 7% |
| 6102 · Other Clothing & Personal Supplies | 52,653 | 44,073 | 210,532 | 26,540 | 73,143 | 60,941 | 93,377 | 32,436 | 53% |
| Total 6100 Clothing & Personal Supplies | 102,090 | 96,044 | 260,086 | 74,470 | 123,231 | 113,806 | 149,964 | 36,158 | 32% |
| 6110 · Network/Communications | | | | | | | | | |
| 6111 · Telecommunications | 49,385 | 43,449 | 36,255 | 42,439 | 42,535 | 60,300 | 65,406 | 5,106 | 8% |

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 | Actual FY22/23 | Mid-Year 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 | 77,037 | 4,137 | 6% |
| 6113 · Network/Connectivity | 39,919 | 40,493 | 37,068 | 51,222 | 54,422 | 64,033 | 56,458 | (7,576) | -12% |
| Total 6110 · Communications | 145,418 | 141,636 | 136,537 | 164,807 | 160,027 | 197,233 | 198,901 | 1,668 | 1% |
| 6120 · Housekeeping | 36,335 | 37,606 | 52,034 | 52,998 | 61,137 | 76,345 | 82,194 | 5,849 | 8% |
| 6130 · Insurance | | | | | | | | | |
| 6131 · General Insurance | 33,167 | 56,013 | 59,403 | 65,761 | 85,514 | 164,435 | 290,723 | 126,288 | 77% |
| Total 6130 · Insurance | 33,167 | 56,013 | 59,403 | 65,761 | 85,514 | 164,435 | 290,723 | 126,288 | 77% |
| 6140 · Maintenance of Equipment | | | | | | | | | |
| 6141 · Tires | 38,029 | 15,029 | 19,157 | 32,944 | 23,834 | 47,791 | 20,778 | (27,013) | -57% |
| 6142 · Parts & Supplies | 23,622 | 31,248 | 33,259 | 38,672 | 54,528 | 108,551 | 164,501 | 55,951 | 52% |
| 6143 · Outside Work | 128,196 | 97,255 | 201,839 | 163,134 | 61,109 | 17,132 | 35,043 | 17,912 | 105% |
| 6144 · Equipment Maintenance | 33,158 | 37,489 | 27,583 | 38,782 | 25,724 | 31,318 | 41,509 | 10,191 | 33% |
| 6145 · Radio Maintenance | 13,625 | 21,838 | 32,880 | 14,449 | 23,866 | 42,944 | 55,052 | 12,108 | 28% |
| Total 6140 · Maintenance of Equipment | 236,630 | 202,859 | 314,718 | 287,981 | 189,061 | 247,736 | 316,884 | 69,149 | 28% |
| 6150 · Maintenance, Structures & Ground | 182,530 | 87,807 | 228,443 | 158,419 | 185,821 | 236,131 | 289,632 | 53,500 | 23% |
| 6160 · Medical Supplies | | | | | | | | | |
| 6161 · Medical Supplies | 5,751 | 6,628 | 14,911 | 85,114 | 47,338 | 54,929 | 54,216 | (713) | -1% |
| Total 6160 · Medical Supplies | 5,751 | 6,628 | 14,911 | 85,114 | 47,338 | 54,929 | 54,216 | (713) | -1% |
| 6170 · Dues and Subscriptions | 11,045 | 13,562 | 11,655 | 14,255 | 13,691 | 17,182 | 18,972 | 1,789 | 10% |
| 6180 · Miscellaneous | | | | | | | | | |
| 6017 · Intern/Volunteer Stipends | - | 4,810 | 2,795 | 1,625 | 1,820 | 975 | 1,073 | 98 | 10% |
| 6018 · Director Pay | 14,795 | 11,800 | 15,100 | 13,000 | 13,900 | 12,900 | 13,900 | 1,000 | 8% |
| 6181 · Miscellaneous | 2,521 | 12,298 | 13,167 | 5,598 | 12,206 | 12,839 | 21,165 | 8,327 | 65% |
| 6182 · Honor Guard | 1,311 | 1,004 | (1,827) | 9,103 | 1,967 | 3,005 | 1,709 | (1,296) | -43% |
| 6183 · Explorer Program | 3,478 | 290 | 1,319 | 1,204 | 70 | 5,878 | 2,350 | (3,528) | -60% |
| 6184 · Pipes and Drums | - | - | 3,747 | 410 | - | - | - | - | N/A |
| Total 6180 · Miscellaneous | 22,105 | 30,201 | 34,301 | 30,940 | 29,963 | 35,597 | 40,197 | 4,600 | 13% |
| 6190 · Office Supplies | 21,988 | 25,297 | 27,252 | 29,305 | 35,580 | 42,467 | 38,757 | (3,710) | -9% |

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 | Actual FY22/23 | Mid-Year Budget FY23/24 | Variance 22/23 Budget vs. 23/24 Budget | Variance % |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|--|---------------|
| 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 | 257,601 | 81,307 | 46% |
| 6202.2 · Human Resources | - | - | - | - | - | 90,761 | 71,549 | (19,212) | -21% |
| 6203 · Notices | 1,797 | 741 | 637 | 387 | 518 | 1,172 | 1,756 | 584 | 50% |
| 6204 · Other Professional Services | 136,014 | 87,568 | 174,419 | 104,327 | 73,373 | 112,203 | 134,938 | 22,736 | 20% |
| 6205 · Elections/Tax Administration | - | 45 | - | 35,761 | - | 30 | - | (30) | -100% |
| 6206 · Public Relations | 1,272 | 200 | 5,056 | 3,765 | 9,723 | 14,828 | 18,994 | 4,166 | 28% |
| Total 6200 · Professional Services | 413,381 | 367,812 | 370,984 | 393,253 | 290,504 | 411,188 | 501,738 | 90,550 | 22% |
| 6210 · Information Technology | | | | | | | | | |
| 6211 · Software Licenses/Subscriptions | 36,536 | 53,538 | 87,457 | 80,907 | 107,905 | 182,838 | 167,406 | (15,432) | -8% |
| 6212 · IT Support/Implementation | 120,676 | 97,367 | 126,226 | 114,201 | 197,926 | 170,222 | 189,982 | 19,759 | 12% |
| 6213 · IT Equipment | - | 31,699 | 67,586 | 55,256 | 84,655 | 69,435 | 48,765 | (20,669) | -30% |
| Total 6210 · Information Technology | 157,213 | 182,604 | 281,269 | 250,363 | 390,486 | 422,495 | 406,152 | (16,343) | -4% |
| 6220 · Rents and Leases | | | | | | | | | |
| 6221 · Facilities/Equipment Lease | 6,819 | - | 5,913 | 58,119 | 54,769 | 5,212 | 63,922 | 58,710 | 1126% |
| 6222 · Solar Lease | 66,105 | 67,034 | 67,969 | 53,181 | 14,049 | - | - | - | N/A |
| Total 6220 · Total Rents and Leases | 72,924 | 67,034 | 73,882 | 111,300 | 68,818 | 5,212 | 63,922 | 58,710 | 1126% |
| 6230 · Small Tools and Supplies | 50,012 | 60,120 | 133,337 | 61,664 | 110,130 | 124,340 | 181,715 | 57,375 | 46% |
| 6240 · Special Expenses | | | | | | | | | |
| 6241 · Non-Hosted Training | 63,377 | 124,972 | 70,929 | 87,162 | 99,209 | 116,350 | 136,242 | 19,893 | 17% |
| 6241.1 · EDC Hosted Training | - | - | - | 13,303 | 83,017 | 149,856 | 337,070 | 187,213 | 125% |
| 6242 · Fire Prevention | 44,586 | 44,031 | 106,686 | 42,906 | 69,829 | 76,516 | 75,169 | (1,347) | -2% |
| 6243 · Licenses | 10 | 84 | 400 | (8) | - | - | - | - | N/A |
| 6244 · Directors' Training & Travel | - | - | - | - | - | - | 3,534 | 3,534 | N/A |
| Total 6240 · Special Expenses | 107,973 | 169,087 | 178,015 | 143,362 | 252,055 | 342,722 | 552,014 | 209,292 | 61% |
| 6250 · Transportation and Travel | | | | | | | | | |
| 6251 · Fuel and Oil | 65,672 | 68,171 | 74,503 | 80,380 | 113,063 | 131,754 | 156,575 | 24,821 | 19% |

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 | Actual FY22/23 | Mid-Year Budget FY23/24 | Variance 22/23 Budget vs. 23/24 Budget | Variance % |
|---|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------------|--|---------------|
| 6252 · Travel | 17,577 | 10,401 | 23,772 | 20,511 | 23,168 | 34,308 | 56,642 | 22,334 | 65% |
| 6253 · Meals & Refreshments | 18,456 | 18,555 | 16,603 | 14,284 | 20,867 | 33,338 | 37,880 | 4,542 | 14% |
| Total 6250 · Transportation and Travel | 101,705 | 97,127 | 114,878 | 115,174 | 157,097 | 199,400 | 251,097 | 51,697 | 26% |
| 6260 · Utilities | | | | | | | | | |
| 6261 · Electricity | 7,899 | 17,286 | 15,827 | 30,343 | 29,842 | 64,306 | 54,717 | (9,589) | -15% |
| 6262 · Natural Gas/Propane | 19,618 | 21,248 | 16,300 | 22,322 | 28,414 | 53,952 | 42,901 | (11,051) | -20% |
| 6263 · Water/Sewer | 18,077 | 15,565 | 16,343 | 17,795 | 16,587 | 18,303 | 33,733 | 15,430 | 84% |
| Total 6260 · Utilities | 45,594 | 54,098 | 48,469 | 70,460 | 74,843 | 136,561 | 131,351 | (5,210) | -4% |
| Total Operating Expenditures | \$ 16,968,480 | \$ 17,295,899 | \$ 18,681,022 | \$ 20,653,945 | \$ 21,424,315 | \$ 23,500,730 | \$ 26,875,604 | \$ 3,374,875 | 14% |
| Unrestricted Operating Revenue - Operating Expenditures | \$ 2,433,947 | \$ 3,123,528 | \$ 2,809,130 | \$ 3,425,859 | \$ 3,538,712 | \$ 3,995,082 | \$ 2,645,445 | \$ (1,349,637) | -34% |
| 6800 · Debt Service | - | - | - | - | - | 68,672 | - | - | 0% |
| 6570 · OPEB UAL Additional Lump Sum Pmt | 1,000,000 | 600,000 | - | - | 1,021,551 | - | 646,409 | 646,409 | N/A |
| 6720 · Capital Outlay | 579,635 | 1,189,045 | 384,327 | 448,260 | 5,450,646 | 10,972,253 | 1,669,850 | (9,302,402) | -85% |
| Total Expenditures | \$ 18,548,115 | \$ 19,084,944 | \$ 19,065,349 | \$ 21,102,204 | \$ 27,896,512 | \$ 34,541,654 | \$ 29,191,864 | \$ 5,349,791 | 15% |
| Total Revenue - Total Expenditures | \$ 3,995,811 | \$ 2,914,395 | \$ 4,160,018 | \$ 4,484,212 | \$ (2,712,305) | \$ (5,417,957) | \$ 1,649,960 | \$ 7,067,918 | |
| <u>FUND TRANSFERS</u> | | | | | | | | | |
| Transfers to Development Fee Fund | \$ (2,867,200) | \$ (1,392,661) | \$ (1,504,149) | \$ (1,144,426) | \$ (1,094,124) | \$ (1,442,364) | \$ (1,320,775) | | |
| Transfers from Development Fee Fund | 1,358,755 | - | 572,510 | 155,617 | 3,020,045 | 8,146,030 | 809,644 | | |
| 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 | 860,206 | | |
| Transfers to Capital Replacement Fund | (850,000) | (800,000) | (800,000) | (900,000) | (2,314,271) | (2,752,497) | (1,499,036) | | |
| Transfers to/from Unassigned Fund | (1,286,259) | 119,875 | (446,032) | (2,228,034) | 2,271,551 | (1,146,408) | - | | |
| Total Revenue - Total Expenditures Net of Fund Transfers | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |

El Dorado Hills Fire Department
2023/24 Mid-Year Budget
Reserve Fund Summary



| | RESERVE FUND BALANCE AS OF | | | | | | | MID-YEAR BUDGET 6/30/2024 |
|---|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--|
| | 6/30/2017 | 6/30/2018 | 6/30/2019 | 6/30/2020 | 6/30/2021 | 6/30/2022 | 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 | 17,347,923 | 17,347,923 |
| Unassigned Fund as a % of Operating Expenditures | 89% | 94% | 91% | 87% | 89% | 76% | 74% | 65% |
| Capital Replacement Reserve Fund (Committed) | 3,052,680 | 3,803,787 | 3,790,697 | 4,402,926 | 5,230,513 | 5,110,017 | 5,036,291 | 5,675,121 |
| Total Unrestricted Reserve Funds | 17,685,294 | 19,722,662 | 19,589,693 | 20,647,957 | 23,703,574 | 21,311,530 | 22,384,214 | 23,023,044 |
| 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 | 3,385,318 |
| Total Restricted Reserve Funds | 6,682,221 | 8,646,427 | 11,693,787 | 14,795,543 | 16,224,136 | 15,903,878 | 9,413,238 | 10,424,368 |
| Grand Total Fund Balances | \$ 24,367,515 | \$ 28,369,089 | \$ 31,283,480 | \$ 35,443,500 | \$ 39,927,710 | \$ 37,215,408 | \$ 31,797,452 | \$ 33,447,412 |

EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION 2024-06

Resolution Adopting the 2023-2024 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 2023-2024 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 2023-2024 is hereby adopted in accordance with the following:

| <u>Budget Category</u> | <u>Increase/(Decrease)</u> |
|---------------------------------------|-----------------------------------|
| Wages & Benefits: | \$ 548,779 |
| Services and Supplies: | (4,660) |
| OPEB Lump Sum Payment | 194,544 |
| Capital Assets: | |
| Structures and Improvements | (514,965) |
| Apparatus and Vehicles | 495,098 |
| Equipment | (140,244) |
| | <hr/> |
| Total Budget Requirements (Decrease): | \$ 578,552 |

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 16th day of May, 2024, by the following vote:

AYES: 4

ABSTAIN: 0

NOES: 0

ABSENT: 1



Timothy J. White, President

ATTEST:



Jessica Braddock, Board Secretary

