

EL DORADO HILLS FIRE DEPARTMENT

2023/24 Mid-Year Budget



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INTRODUCTION

The District regularly monitors its actual financial results compared to the final approved budget at its monthly board meetings. As the fiscal year progresses, the District adjusts its financial projections based on the latest available information. These adjustments are compiled into a Mid-Year Budget to give stakeholders a more accurate and up to date picture of how the fiscal year is expected to end. This process also assists in the development of future budgets and forecasts. The proposed 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

