

EL DORADO HILLS FIRE DEPARTMENT



**2024/2025
FINAL BUDGET**

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El Dorado Hills Fire Department

2024/25 Final Budget

INTRODUCTION

Presented herein is the recommended El Dorado Hills County Water District Final Budget for fiscal year 2024/2025. Per statutory requirement, the Final Budget must be adopted by September 30, 2024.

BACKGROUND

The Final Budget was developed with the participation and input from the Director of Finance, Accounting Analyst/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 budgeted 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 2024/25 meets this requirement.

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 2024/25.

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 \$1,880,510 from the general reserve fund to the Capital Replacement fund in 2024/25. This amount includes the calculated annual contribution of about \$1.4 million per the most current 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 decrease of \$199,811 in total reserve balances for fiscal year 2024/25.

The unassigned general reserve fund balance is projected to increase by \$317,210 after all budgeted transfers out of the fund. This increase is due to a budgeted excess of revenues over expenditures for the year.

There is a budgeted decrease of \$707,837 in the capital replacement fund balance, as planned expenditures from this fund for the fiscal year are greater than the budgeted transfer in from the unassigned general reserve fund.

There is a budgeted increase in the development fee reserve fund of \$190,815, 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 \$840,102 from its development fee fund as of June 30, 2024 for qualifying expenditures made in 2023/24. Reimbursement to the unassigned general reserve fund is anticipated in fiscal year 2024/25.

As mentioned above, the District's reserve policy requires the "Operating Reserve Fund," or the unassigned fund, to cover a minimum of six (6) months (50%) of operating expenses. The intent of this policy is to maintain adequate cash flows and avoid having to borrow to fund regular ongoing operations. However, it is important to recognize that the District's "dry period," or the period in between the two primary property tax revenue collections each year, is greater than 6 months. Property tax transfers from El Dorado County typically occur in January and May of every year, with a smaller final transfer in September to close out the previous fiscal year. Essentially, the District does not have any significant cash inflows between May and December, or roughly 67% of the year. Therefore, the District would need closer to 67% of operating expenditures in liquid reserve fund balances to avoid borrowing during this dry period.

Historically, the District's unassigned reserve fund balance well exceeded this target. At June 30, 2019, the unassigned reserve fund balance was roughly 91% of operating expenditures for that fiscal year. We have since experienced a steady decline in this percentage, with a projected reduction to 67% at June 30, 2024 and a further drop to 61% at June 30, 2025 based on the proposed final budget. Fortunately, the capital replacement fund, while committed, is on deposit with our unassigned fund balances and can be utilized as a "buffer" for cash flow purposes. The unassigned and capital replacement funds combined are projected to represent roughly 78% of projected annual operating expenditures at June 30, 2025 based on the proposed final budget. However, utilizing the capital replacement fund to pay for day-to-day operating expenditures, such as payroll, is not a sustainable

strategy considering those funds are committed for the future replacement of capital assets and aren't intended to fund regular operations.

If the trend of declining unrestricted fund balances as a percentage of operating expenditures continues into the future, the District will eventually be faced with having to either (1) withdraw from its pension reserve fund to pay for its annual pension expense, thereby reducing the burden of operating expenditures on the unassigned fund, (2) incur debt to cover ongoing operating costs during the dry period, or (3) bank with El Dorado County. Management is cognizant of this challenging trend and is strategizing on ways to build up the unassigned fund to a more sustainable level. Fortunately, there is a projected excess of revenues over expenditures in fiscal years 2023/24 and 2024/25, and the recommendation is that the excess remain in the unassigned fund, as reflected in this budget.

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 2024/25, the District calculated the appropriation limit by combining the California per capital personal income increase of 3.62% (provided by the California Department of Finance) with the population growth in the District of 2.16% (also provided by the California Department of Finance). The calculated ratio by combining these two factors is 1.0586 (1.0362×1.0216). Applying this ratio to the 2023/24 limit of \$58,488,927 results in a calculated 2024/25 appropriation limit of \$61,915,321. Budgeted appropriations for fiscal year 2024/25 are well below this limit.

RECOMMENDATION

Staff recommends that the Board of Directors review, discuss, and approve the 2024/25 Final Budget.



BUDGET SUMMARY ALL FUNDS

El Dorado Hills Fire Department
Final Budget Summary - All Funds
Fiscal Year 2024/25



	General Reserve Fund (Unassigned)	Capital Replacement Fund (Committed)	Development Fee Fund (Restricted)	Pension Reserve Fund (Restricted)	Total All Funds
Revenue					
Property Tax Revenue	26,363,599	-	-	-	26,363,599
Other Miscellaneous Operating Revenue	5,848,203	-	-	-	5,848,203
Development Fee Revenue	-	-	1,300,000	-	1,300,000
Proceeds from Sale of Assets	-	-	-	-	-
Total Revenue	\$ 32,211,802	\$ -	\$ 1,300,000	\$ -	\$ 33,511,802
Expenditures					
Wages & Benefits	25,867,986	-	-	-	25,867,986
Other Operating Expenditures	4,146,095	-	-	-	4,146,095
OPEB UAL Lump Sum Pmt	-	-	-	-	-
Capital Outlay	-	2,588,347	1,109,185	-	3,697,532
Total Expenditures	\$ 30,014,082	\$ 2,588,347	\$ 1,109,185	\$ -	\$ 33,711,613
Revenue Less Expenditures	\$ 2,197,720	\$ (2,588,347)	\$ 190,815	\$ -	\$ (199,811)
Reserve Fund Transfer Summary:					
Beginning Balance, 6/30/2024 (FORECAST)	\$ 18,099,143	\$ 5,795,353	\$ 3,531,776	\$ 7,475,445	\$ 34,901,716
Transfer to/(from) General Reserve Fund (Unassigned)	2,197,720	1,880,510	-	-	4,078,230
Transfer to/(from) Capital Replacement Fund (Committed)	(1,880,510)	(2,588,347)	-	-	(4,468,857)
Transfer to/(from) Pension Reserve Fund	-	-	-	-	-
Transfer to/(from) Development Fee Fund (Restricted)	-	-	190,815	-	190,815
Total Increase/(Decrease) in Reserve Balances	317,210	(707,837)	190,815	-	(199,811)
Ending Balance, 6/30/2025 (PROJECTED)	\$ 18,416,353	\$ 5,087,516	\$ 3,722,591	\$ 7,475,445	\$ 34,701,904

El Dorado Hills Fire Department
2024/25 Final Budget
Capital Expenditures



PROGRAM NAME	ASSET DESCRIPTION	BUDGET		
		Capital Replacement Fund	Development Fee Fund	Total
Communications	Radio Replacements (Grant Funded)	181,111	-	181,111
Communications	Radios for new Type I Engine and Truck	33,075	11,925	45,000
Hosted Training	SCBA Aluminum Partition Brackets/Burn Cubicles	70,000	-	70,000
Facilities	Training Facility Phase II Design	-	50,000	50,000
Facilities	AV Equipment Upgrade Main Conference Room (Partially Grant Funded)	180,000	-	180,000
Facilities	Station Security	-	250,000	250,000
Facilities	Sta 91 Septic System	56,000	-	56,000
Equipment	Holmatro Battery Powered Tools	69,056	-	69,056
Equipment	Holmatro Mounts for new Truck	14,700	5,300	20,000
Non-Hosted Training	Symtech Flashover Chamber/Vent Over Fire Prop	-	150,000	150,000
Apparatus	Type I WUI Pierce Enforcer (E-91 Replacement on Order)	678,030	244,460	922,490
Apparatus	Aerial Truck Pierce Velocity (T-85 Replacement on Order)	1,102,500	397,500	1,500,000
Apparatus	Lake Boat (TOT Grant Funded)	203,875	-	203,875
TOTAL		\$ 2,588,347	\$ 1,109,185	\$ 3,697,532



El Dorado Hills Fire Department 2024/25 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 a combined budgeted increase of 5.15% from the prior year actual revenue in these categories, which is relatively consistent with the increase in District assessed value of 5.24% from the prior year.
- **Supplemental Tax Revenue** is budgeted based on recent collection trends in this category.
- **Latrobe Base Transfer Revenue**, while at the El Dorado County Board of Supervisors' discretion, is budgeted to be collected in 2024/25.
- **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. The 10% increase from the previous year in this category is budgeted based on the estimate provided by El Dorado County as well as historical trends.

OTHER REVENUE

- **CRRD Cost Recovery Fees** are collected by the Community Risk Reduction Division to recover the cost of services provided within the District and are budgeted based on the current adopted fee schedule. There is a slight decrease in this category from the prior year budget due to the removal of the defensible space inspection contract with El Dorado County for \$200,000. This decrease is mostly offset by an increase in budgeted transaction volume based on recent trends.
- **Hosted Training Revenue** is budgeted based on the current planned hosted training course lineup for 2024/25. This revenue is offset in the budget by direct hosted training expenditures and indirect operating and administrative costs.
- **JPA Revenue** is budgeted to increase by roughly 10% based on the addition of Medic 86 for a full year, as well as an increase in the maximum reimbursement allowable per the 2024/25 contract with the JPA.
- **Capital Grants Revenue** includes three anticipated grants in 2024/25 which will fund replacement radios, a new lake boat, and an AV equipment upgrade in the main conference room at Station 85.
- **OES/Mutual Aid Revenue** is estimated to increase significantly from the prior year with the expectation that 2024/25 will be a more severe 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 \$200,000 is included in this category for the contract with El Dorado County for

OES management services. Also included are workers' compensation dividends in the amount of \$158,986, a significant increase from the dividend award in the prior year.

WAGES & BENEFITS

- **Salaries & Wages** for all personnel reflect anticipated step increases as well as a 2% cost of living increase effective July 2024, consistent with the negotiated MOU and unrepresented wages and benefits resolution.
- **Safety (Fire) Salaries & Wages** reflect an increase in funded floater firefighter headcount by three (3) from the prior year budget.
- **CRRD Salaries & Wages** reflect a decrease in headcount by one (1) defensible space inspector and two (2) part-time retired annuitants (extra help).
- **Administrative Salaries & Wages** reflect no changes in headcount.
- **Education/Longevity** costs reflect an increase due to an increase in the number of employees earning qualifying degrees and certifications as well as an increase in headcount by three (3) floater firefighters
- **Overtime** increased from the prior year due to a budgeted increase in OES strike team deployments, an increase in wage rates due to the planned 2% COLA, and an increase in backfill OT due to the addition of Medic 86 for a full year. These increases are partially offset by the planned utilization of the additional three (3) floater firefighters.
- **PERS Retirement** costs increased from the prior year due to an increase in budgeted pensionable wages as well as increases in the required lump sum payments in 2024/25.
- **Workers' Compensation** costs increased from the previous year due to projected increases in the District's experience modification ratio as well as budgeted increases in covered payroll.
- **Health Benefit Costs** for both active employees and retirees increased due to a budgeted increase in qualifying FTE count by three (3), an increase in retiree headcount of three (3), and a weighted average CalPERS health plan premium increases of 10.79% in 2025.

SERVICE & SUPPLIES

- **Clothing & Personal Supplies** costs increased from the prior year budget due to the planned replacement of expiring turnouts in 2024/25.
- **Insurance** costs (general liability & property) are budgeted based on our actual 2024-25 premium rate, which increased significantly from the prior year due to (1) the addition of 9 vehicles, (2) an increase in overall property values, (3) an increase in overall budget size, and (4) an increase in call volume.
- **Maintenance of Equipment** is budgeted to increase based on current trends in the cost and volume of preventative maintenance and repair parts purchased for vehicles and apparatus.
- **Dues & Subscriptions** increased from the prior year due to the addition of several new subscriptions, including a Peloton subscription and a Business Prime membership, as well as inflationary increases on existing subscriptions.
- **Professional Services** increased due to (1) a projected increase in legal fees based on current usage trends and anticipated MOU negotiations in early 2025; (2) a projected increase in human resources costs due planned promotional testing and a budgeted increase in the cost of employee medical evaluations; (3) the addition of executive coaching services, a CRRD public relations messaging consultant, a Marble Valley consultant, and a CRRD fee study; and (4) the addition of election costs for the scheduled board election in late 2024.
- **Information Technology** costs increased from the previous year primarily due to the addition of Tablet Command (software and related implementation), a new software subscription for

CRRD citation tracking, and a new finance general ledger, fixed asset tracking and procurement system (software and related implementation). There were also budgeted increases in existing software products due to contractual inflationary adjustments as well as estimated license and transaction count increases from the prior year.

- **Small Tools & Equipment** costs are budgeted to decrease from the previous year due to the one-time purchase of training, apparatus, and HazMat equipment in fiscal year 2023/24.
- **Non-Hosted Training** costs are budgeted to increase from the prior year primarily due to the addition of training manikins, an EKG simulation system, and several training courses.
- **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).
- **Capital Outlay** expenditures budgeted in fiscal year 2024/25 include one (1) aerial truck, one (1) Type I WUI engine, and one (1) lake boat (grant funded), all of which were ordered in 2022 but are expected to be delivered this fiscal year. The capital outlay budget also includes a placeholder for station security, design of the second phase of the training facility, the upgrade of the main conference room AV equipment at Station 85 (partially grant funded), radio replacements (grant funded), radios and rescue tool mounts for the new aerial truck and Type I WUI engine, a flashover chamber and vent over fire prop at the training facility, SCBA partition brackets and burn cubicles for the hosted training program, Holmatro battery powered tools, and a new septic system at Station 91.

PENSION/OPEB UAL DISCRETIONARY LUMP SUM PAYMENTS

There are no budgeted discretionary transfers into the District's PARS Section 115 Trust accounts in fiscal year 2024/25.



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2024/25 Final Budget

SUMMARY				
Full-time Positions				
	Authorized Positions 2024/25 Preliminary Budget	Current Filled Positions	Authorized Positions 2024/25 Final Budget	Proposed Change in Authorized Positions
Office of the Fire Chief	12	12	12	0
Operations Branch	70.5	71.5	70.5	0
Administration Branch	5.5	5.5	5.5	0
Total	88	89	88	0

**POSITIONS AND AUTHORIZATION DOCUMENT (PAD)****FY 2024/25 Final Budget**

OFFICE OF THE FIRE CHIEF				
Position	Authorized Positions 2024/25 Preliminary Budget	Current Filled Positions	Authorized Positions 2024/25 Final Budget	Proposed Change in Authorized Positions
Fire Chief	1	1	1	
Administrative Assistant II	1	1	1	
OES Fire Services Coordinator/Deputy Chief	1	1	1	
HOSTED TRAINING				
Training Coordinator	1	1	1	
COMMUNITY RISK REDUCTION				
Fire Marshal	1	1	1	
Fire Prevention Specialist	2	2	2	
Fire Prevention Inspector I	1	2	1	
Fire Prevention Inspector II	1	0	1	
Community Risk Reduction Technician	1	1	1	
Defensible Space Inspector Lead (Part-Time, Limited Term)	2	2	2	
Defensible Space Inspector Trainee (Part-Time, Limited Term)	0	0	0	
	12	12	12	0



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2024/25 Final Budget

OPERATIONS BRANCH				
Position	Authorized Positions 2024/25 Preliminary Budget	Current Filled Positions	Authorized Positions 2024/25 Final Budget	Proposed Change in Authorized Positions
Deputy Chief, Operations	1	1	1	
Administrative Assistant II, Operations Branch	0.5	0.5	0.5	
Fire Equipment Mechanic	1	1	1	
FIRE SUPPRESSION				
Battalion Chiefs	3	3	3	
Fire Captains	15	15	15	
Fire Engineers	15	16	15	
Firefighters	24	24	24	
EMERGENCY MEDICAL SERVICES (EMS)				
Day Staff Captain, EMS	0	0	0	
Paramedics	10	10	10	
TRAINING/SAFETY				
Day Staff Captain, Training	1	1	1	
	70.5	71.5	70.5	0



POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2024/25 Final Budget

ADMIN/SUPPORT SERVICES BRANCH				
Position	Authorized Positions 2024/25 Preliminary Budget	Current Filled Positions	Authorized Positions 2024/25 Final Budget	Proposed Change in Authorized Positions
Deputy Chief, Administration	1	1	1	
Administrative Assistant II	0.5	0.5	0.5	
HUMAN RESOURCES				
Director of Human Resources	1	1	1	
Human Resources Specialist	1	1	1	
FINANCE				
Director of Finance	1	1	1	
Accounting Analyst/Board Clerk	1	1	1	
INFORMATION TECHNOLOGY (IT)				
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 2024/25



	Full Year Budget FY24/25	Mid-Year Budget FY23/24	Variance	Variance %
Revenue				
3240 · Tax Revenue				
3260 · Secured Tax Revenue	\$ 25,323,897	\$ 24,016,044	\$ 1,307,853	5%
3270 · Unsecured Tax Revenue	497,647	485,233	12,414	3%
3280 · Homeowners Tax Revenue	153,665	153,186	479	0%
3320 · Supplemental Tax Revenue	600,000	601,672	(1,672)	0%
3330 · Sacramento County Revenue	73,548	63,328	10,220	16%
3335 · Latrobe Revenue				N/A
3335.2 · Latrobe Special Tax	36,000	35,000	1,000	3%
3335.3 · Latrobe Base Transfer	111,119	-	111,119	N/A
3340 · Property Tax Administration Fee	(432,277)	(392,979)	(39,298)	10%
Total 3240 · Tax Revenue	26,363,599	24,961,484	1,402,115	6%
3500 · Misc. Operating Revenue				
3506 · CRRD Cost Recovery Fees	659,000	673,510	(14,510)	-2%
3507 · Hosted Training Revenue	400,000	378,609	21,391	6%
3508 · Mechanic Cost Recovery Fees	-	-	-	N/A
3512 · JPA Revenue	2,347,331	2,140,000	207,331	10%
3513 · Rental Income (Cell site)	61,362	54,916	6,446	12%
3514.1 · Operating Grants Revenue	-	-	-	N/A
3514.2 · Capital Grants Revenue	480,510	-	480,510	N/A
3515 · OES/Mutual Aid Reimbursement	1,000,000	517,303	482,697	93%
3520 · Interest Earned	500,000	521,890	(21,890)	-4%
3500 · Misc. Operating Revenue - Other	400,000	273,338	126,662	46%
Total 3500 · Misc. Operating Revenue	5,848,203	4,559,565	1,288,638	28%
Total Unrestricted Operating Revenue	\$ 32,211,802	\$ 29,521,049	\$ 2,690,753	9%
3550 · Development Fees (Restricted)	1,300,000	1,320,775	(20,775)	-2%
Total Revenue	\$ 33,511,802	\$ 30,841,824	\$ 2,669,978	9%
Operating Expenditures				
6000 · Wages & Benefits				
6001 · Salaries & Wages, Fire	9,271,939	8,688,395	583,545	7%
6011 · Education/Longevity Pay	724,948	681,280	43,668	6%
6015 · Salaries & Wages, CRRD	857,130	850,245	6,885	1%

El Dorado Hills Fire Department

Final Budget Detail - All Funds

Fiscal Year 2024/25



	Full Year Budget FY24/25	Mid-Year Budget FY23/24	Variance	Variance %
6016 · Salaries & Wages, Administration	1,055,444	941,377	114,067	12%
6019 · Overtime				
6019.1 · Overtime, Operational	2,578,159	2,587,982	(9,823)	0%
6019.2 · Overtime, Outside Aid	833,333	363,329	470,004	129%
Total 6019 · Overtime	3,411,492	2,951,312	460,181	16%
6020 · P.E.R.S. Retirement	2,358,325	1,881,816	476,509	25%
6020.1 · P.E.R.S. Retirement EE Contribution	2,272,338	2,194,296	78,042	4%
6022 · Deferred Comp Contributions	51,600	-	51,600	N/A
6030 · Workers Compensation	1,527,282	1,270,389	256,893	20%
6031 · Life Insurance	8,116	6,276	1,840	29%
6032 · P.E.R.S. Health Benefits	2,469,452	2,121,805	347,647	16%
6033 · Disability Insurance	25,046	24,131	915	4%
6034 · Health Cost of Retirees	1,321,822	1,204,604	117,218	10%
6040 · Dental/Vision Expense	274,271	274,609	(338)	0%
6050 · Unemployment Insurance	15,925	13,582	2,343	17%
6070 · Medicare	222,857	203,060	19,797	10%
Total 6000 · Wages & Benefits	25,867,986	23,307,176	2,560,810	11%
Wages & Benefits as a % of Operating Revenue	80%	79%		0%
6100 · Clothing & Personal Supplies				
6101 · Uniform Allowance	62,879	56,587	6,292	11%
6102 · Other Clothing & Personal Supplies	207,488	93,377	114,111	122%
Total 6100 · Clothing & Personal Supplies	270,367	149,964	120,403	80%
6110 · Network/Communications				
6111 · Telecommunications	72,997	65,406	7,591	12%
6112 · Dispatch Services	80,000	77,037	2,963	4%
6113 · Network/Connectivity	50,680	56,458	(5,777)	-10%
Total 6110 · Network/Communications	203,677	198,901	4,777	2%
6120 · Housekeeping	88,161	82,194	5,968	7%
6130 · Insurance				
6131 · General Insurance	374,786	290,723	84,063	29%
Total 6130 · Insurance	374,786	290,723	84,063	29%

El Dorado Hills Fire Department

Final Budget Detail - All Funds

Fiscal Year 2024/25



	Full Year Budget FY24/25	Mid-Year Budget FY23/24	Variance	Variance %
6140 · Maintenance of Equipment				
6141 · Tires	40,000	20,778	19,222	93%
6142 · Parts & Supplies	185,000	164,501	20,499	12%
6143 · Outside Work	30,000	35,043	(5,043)	-14%
6144 · Equipment Maintenance	32,439	41,509	(9,070)	-22%
6145 · Radio Maintenance	55,200	55,052	148	0%
Total 6140 · Maintenance of Equipment	342,639	316,884	25,755	8%
6150 · Maintenance, Structures & Ground	297,488	289,632	7,857	3%
6160 · Medical Supplies				
6161 · Medical Supplies	57,680	54,216	3,464	6%
Total 6160 · Medical Supplies	57,680	54,216	3,464	6%
6170 · Dues and Subscriptions	26,590	18,972	7,619	40%
6180 · Miscellaneous				
6017 · Intern/Volunteer Stipends	5,000	1,073	3,928	366%
6018 · Director Pay	16,000	13,900	2,100	15%
6181 · Miscellaneous	22,000	21,165	835	4%
6182 · Honor Guard	1,249	1,709	(460)	-27%
6183 · Explorer Program	5,500	2,350	3,150	134%
6184 · Pipes and Drums	-	-	-	N/A
Total 6180 · Miscellaneous	49,749	40,197	9,552	24%
6190 · Office Supplies	46,190	38,757	7,433	19%
6200 · Professional Services				
6201 · Audit	16,900	16,900	-	0%
6202.1 · Legal Fees	275,000	257,601	17,399	7%
6202.2 · Human Resources	92,408	71,549	20,859	29%
6203 · Notices	2,000	1,756	244	14%
6204 · Other Professional Services	315,599	134,938	180,661	134%
6205 · Elections/Tax Administration	50,000	-	50,000	N/A
6206 · Public Relations	22,030	18,994	3,036	16%
Total 6200 · Professional Services	773,938	501,738	272,199	54%

El Dorado Hills Fire Department

Final Budget Detail - All Funds

Fiscal Year 2024/25



	Full Year Budget FY24/25	Mid-Year Budget FY23/24	Variance	Variance %
6210 · Information Technology				
6211 · Software Licenses/Subscriptions	261,072	167,406	93,666	56%
6212 · IT Support/Implementation	227,400	189,982	37,418	20%
6213 · IT Equipment	48,900	48,765	135	0%
Total 6210 · Information Technology	537,372	406,152	131,219	32%
6220 · Rents and Leases				
6221 · Facilities/Equipment Lease	64,935	63,922	1,013	2%
6222 · Solar Lease	-	-	-	N/A
Total 6220 · Rents and Leases	64,935	63,922	1,013	2%
6231 · Hose	15,000	16,994	(1,994)	-12%
6232 · Small Tools & Equipment - Apparatus	23,000	79,356	(56,356)	-71%
6233 · Small Tools & Equipment - Station	10,635	85,366	(74,731)	-88%
6230 · Small Tools and Equipment	48,635	181,715	(133,080)	-73%
6240 · Special Expenses				
6241 · Non-Hosted Training	167,918	136,242	31,676	23%
6241.1 · EDC Hosted Training	329,206	337,070	(7,864)	-2%
6242 · Fire Prevention	81,763	75,169	6,594	9%
6244 · Directors' Training & Travel	10,000	3,534	6,466	183%
Total 6240 · Special Expenses	588,887	552,014	36,873	7%
6250 · Transportation and Travel				
6251 · Fuel and Oil	160,000	156,575	3,425	2%
6252 · Travel	50,000	56,642	(6,642)	-12%
6253 · Meals & Refreshments	35,000	37,880	(2,880)	-8%
Total 6250 · Transportation and Travel	245,000	251,097	(6,097)	-2%
6260 · Utilities				
6261 · Electricity	60,000	54,717	5,283	10%
6262 · Natural Gas/Propane	35,000	42,901	(7,901)	-18%
6263 · Water/Sewer	35,000	33,733	1,267	4%
Total 6260 · Utilities	130,000	131,351	(1,351)	-1%
Total Operating Expenditures	\$ 30,014,082	\$ 26,875,604	\$ 3,138,477	11.7%

El Dorado Hills Fire Department

Final Budget Detail - All Funds

Fiscal Year 2024/25



	Full Year Budget FY24/25	Mid-Year Budget FY23/24	Variance	Variance %
Total Operating Expenditures excluding W&B	\$ 4,146,095	\$ 3,568,428	\$ 577,667	16.2%
Unrestricted Operating Revenue - Operating Expenditures	\$ 2,197,720	\$ 2,645,445	\$ (447,725)	-16.9%
6570 · OPEB UAL Additional Lump Sum Pmt	-	646,409	(646,409)	-100%
6720 · Capital Outlay	3,697,532	1,669,850	2,027,681	121%
Total Expenditures	\$ 33,711,613	\$ 29,191,864	\$ 4,519,750	15.5%
Total Revenue - Total Expenditures	\$ (199,811)	\$ 1,649,960	\$ (1,849,772)	-112%
Transfer to Pension Reserve Fund	\$ -	\$ (500,000)	\$ 500,000	-100%
Transfer to Development Fee Fund	(1,300,000)	(1,320,775)	20,775	-2%
Transfer from Development Fee Fund	1,109,185	809,644	299,541	37%
Transfer to/from Unassigned Fund	(317,210)	-	(317,210)	N/A
Transfer from Capital Replacement Fund	2,588,347	860,206	1,728,141	201%
Transfer to Capital Replacement Fund	(1,880,510)	(1,499,036)	(381,474)	25%
Total Revenue - Total Expenditures Net of Fund Transfers	\$ -	\$ -	\$ -	



HISTORICAL TREND ANALYSIS
ALL FUNDS

El Dorado Hills Fire Department

Historical Trend Analysis

Total All Funds



	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Actual FY22/23	Forecast FY23/24	Final Budget FY24/25	Variance 23/24 Forecast vs. 24/25 Budget	Variance %
Revenue									
3240 · Tax Revenue									
3260 · Secured Tax Revenue	17,700,565	18,474,778	19,619,347	20,685,811	22,657,992	24,063,788	25,323,897	1,260,109	5%
3270 · Unsecured Tax Revenue	306,727	335,532	360,463	356,435	430,480	484,071	497,647	13,576	3%
3280 · Homeowners Tax Revenue	157,876	157,520	156,296	157,058	157,249	155,838	153,665	(2,173)	-1%
3320 · Supplemental Tax Revenue	174,526	547,056	497,969	637,790	1,043,397	661,511	600,000	(61,511)	-9%
3330 · Sacramento County Revenue	17,096	29,545	30,254	30,883	50,674	69,879	73,548	3,669	5%
3335 · Latrobe Revenue									
3335.2 · Latrobe Special Tax	35,907	35,884	35,502	35,037	35,403	35,746	36,000	254	1%
3335.3 · Latrobe Base Transfer	-	160,295	86,642	90,945	99,219	105,581	111,119	5,538	5%
3340 · Property Tax Administration Fee	(346,739)	(377,298)	(387,314)	(363,175)	(371,639)	(392,979)	(432,277)	(39,298)	10%
Total 3240 · Tax Revenue	18,045,958	19,363,312	20,399,158	21,630,783	24,102,774	25,183,435	26,363,599	1,180,164	5%
3500 · Misc. Operating Revenue									
3506 · CRRD Cost Recovery Fees	126,904	197,017	230,325	516,147	595,882	830,550	659,000	(171,550)	-21%
3507 · Hosted Training Revenue	-	-	3,637	94,428	242,072	409,564	400,000	(9,564)	-2%
3508 · Mechanic Cost Recovery Fees	-	-	-	-	6,108	-	-	-	N/A
3512 · JPA Revenue	1,150,000	1,150,000	1,150,000	1,150,000	1,250,688	2,248,148	2,347,331	99,183	4%
3513 · Rental Income (Cell site)	26,155	49,980	54,180	47,826	47,826	55,593	61,362	5,769	10%
3514.1 · Operating Grants Revenue	-	-	44,379	-	24,683	-	-	-	N/A
3514.2 · Capital Grants Revenue	-	-	225,565	-	-	-	480,510	480,510	N/A
3515 · OES/Mutual Aid Reimbursement	666,922	211,426	1,677,353	1,194,181	724,136	518,034	1,000,000	481,966	93%
3520 · Interest Earned	385,619	339,109	82,667	62,752	337,797	629,460	500,000	(129,460)	-21%
3510 · Misc. Operating Revenue - Other	17,868	179,308	212,539	266,912	163,846	304,683	400,000	95,317	31%
Total 3510 · Misc. Operating Revenue	2,373,469	2,126,839	3,680,646	3,332,245	3,393,038	4,996,032	5,848,203	852,171	17%
Total Unrestricted Operating Revenue	\$ 20,419,427	\$ 21,490,152	\$ 24,079,804	\$ 24,963,027	\$ 27,495,812	\$ 30,179,467	\$ 32,211,802	\$ 2,032,335	7%
3550 · Development Fee Revenue (Restricted)	1,392,661	1,504,149	1,144,426	1,094,124	1,442,364	1,408,058	1,300,000	(108,058)	-8%
3570 · Proceeds from Insurance/Sale of Assets	1,649	-	12,565	3,003	-	-	-	-	N/A
3590 · Gain/Loss on Investments	185,603	231,066	349,621	(875,947)	185,521	626,686	-	(626,686)	-100%
Total Revenue	\$ 21,999,340	\$ 23,225,367	\$ 25,586,416	\$ 25,184,207	\$ 29,123,697	\$ 32,214,211	\$ 33,511,802	\$ 1,297,591	4%

El Dorado Hills Fire Department

Historical Trend Analysis

Total All Funds



	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Actual FY22/23	Forecast FY23/24	Final Budget FY24/25	Variance 23/24 Forecast vs. 24/25 Budget	Variance %
Operating Expenditures									
6000 · Salaries & Wages									
6001 · Salaries & Wages, Fire	6,396,335	6,772,687	6,980,114	7,370,039	7,883,358	8,672,853	9,271,939	599,087	7%
6011 · Education/Longevity Pay	449,258	524,606	485,261	484,939	502,795	681,712	724,948	43,236	6%
6015 · Salaries & Wages, CRRD				575,082	762,733	842,018	857,130	15,112	2%
6016 · Salaries & Wages, Administration	636,224	845,731	976,355	591,789	760,444	943,477	1,055,444	111,967	12%
6019 · Overtime									
6019.1 · Overtime, Operational	1,675,396	1,645,157	1,967,302	1,944,777	2,082,819	2,678,981	2,578,159	(100,822)	-4%
6019.2 · Overtime, Outside Aid	536,831	169,910	1,256,886	874,428	583,625	407,852	833,333	425,481	104%
Total 6019 · Overtime	2,212,227	1,815,067	3,224,188	2,819,205	2,666,444	3,086,833	3,411,492	324,659	11%
6020 · P.E.R.S. Retirement	1,332,561	1,360,855	1,485,269	1,492,017	1,766,581	2,100,000	2,358,325	258,325	12%
6020.1 · P.E.R.S. Retirement EE Contribution	1,211,740	1,443,588	1,599,799	1,799,862	1,916,282	1,978,752	2,272,338	293,586	15%
6022 · Deferred Comp Contributions	-	-	-	-	-	-	51,600	51,600	N/A
6030 · Workers Compensation	571,736	529,286	586,372	656,510	862,567	1,270,389	1,527,282	256,893	20%
6031 · Life Insurance	6,498	5,578	6,171	5,626	5,626	6,276	8,116	1,840	29%
6032 · P.E.R.S. Health Benefits	1,562,904	1,717,501	1,712,822	1,755,104	1,896,864	2,120,351	2,469,452	349,101	16%
6033 · Disability Insurance	17,655	20,087	20,459	20,483	21,682	23,983	25,046	1,062	4%
6034 · Health Cost of Retirees	917,124	1,017,446	1,102,022	1,156,391	1,174,862	1,203,577	1,321,822	118,245	10%
6040 · Dental/Vision Expense	136,985	131,866	183,598	232,544	251,829	259,139	274,271	15,132	6%
6050 · Unemployment Insurance	11,742	9,741	11,726	12,766	13,291	11,974	15,925	3,951	33%
6070 · Medicare	137,374	146,810	170,163	176,662	187,594	208,015	222,857	14,842	7%
Total 6000 · Salaries & Wages	15,600,362	16,340,848	18,544,319	19,149,020	20,672,951	23,409,350	25,867,986	2,458,637	11%
Wages & Benefits as a % of Operating Revenue	76%	76%	77%	77%	75%	78%	80%		
6100 · Clothing & Personal Supplies									
6101 · Uniform Allowance	51,970	49,554	47,931	50,088	52,865	57,451	62,879	5,428	9%
6102 · Other Clothing & Personal Supplies	44,073	210,532	26,540	73,143	60,941	94,051	207,488	113,437	121%
Total 6100 Clothing & Personal Supplies	96,044	260,086	74,470	123,231	113,806	151,502	270,367	118,865	78%
6110 · Network/Communications									
6111 · Telecommunications	43,449	36,255	42,439	42,535	60,300	65,147	72,997	7,850	12%
6112 · Dispatch Services	57,694	63,214	71,145	63,069	72,900	72,271	80,000	7,729	11%

El Dorado Hills Fire Department

Historical Trend Analysis

Total All Funds



	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Actual FY22/23	Forecast FY23/24	Final Budget FY24/25	Variance 23/24 Forecast vs. 24/25 Budget	Variance %
6113 · Network/Connectivity	40,493	37,068	51,222	54,422	64,033	51,089	50,680	(409)	-1%
Total 6110 · Communications	141,636	136,537	164,807	160,027	197,233	188,507	203,677	15,171	8%
6120 · Housekeeping	37,606	52,034	52,998	61,137	76,345	78,890	88,161	9,272	12%
6130 · Insurance									
6131 · General Insurance	56,013	59,403	65,761	85,514	164,435	290,723	374,786	84,063	29%
Total 6130 · Insurance	56,013	59,403	65,761	85,514	164,435	290,723	374,786	84,063	29%
6140 · Maintenance of Equipment									
6141 · Tires	15,029	19,157	32,944	23,834	47,791	28,608	40,000	11,392	40%
6142 · Parts & Supplies	31,248	33,259	38,672	54,528	108,551	182,214	185,000	2,786	2%
6143 · Outside Work	97,255	201,839	163,134	61,109	17,132	29,776	30,000	224	1%
6144 · Equipment Maintenance	37,489	27,583	38,782	25,724	31,318	29,689	32,439	2,750	9%
6145 · Radio Maintenance	21,838	32,880	14,449	23,866	42,944	48,078	55,200	7,122	15%
Total 6140 · Maintenance of Equipment	202,859	314,718	287,981	189,061	247,736	318,365	342,639	24,274	8%
6150 · Maintenance, Structures & Ground	87,807	228,443	158,419	185,821	236,131	355,987	297,488	(58,499)	-16%
6160 · Medical Supplies									
6161 · Medical Supplies	6,628	14,911	85,114	47,338	54,929	51,580	57,680	6,100	12%
Total 6160 · Medical Supplies	6,628	14,911	85,114	47,338	54,929	51,580	57,680	6,100	12%
6170 · Dues and Subscriptions	13,562	11,655	14,255	13,691	17,182	18,003	26,590	8,588	48%
6180 · Miscellaneous									
6017 · Intern/Volunteer Stipends	4,810	2,795	1,625	1,820	975	845	5,000	4,155	492%
6018 · Director Pay	11,800	15,100	13,000	13,900	12,900	14,100	16,000	1,900	13%
6181 · Miscellaneous	12,298	13,167	5,598	12,206	12,839	18,360	22,000	3,640	20%
6182 · Honor Guard	1,004	(1,827)	9,103	1,967	3,005	209	1,249	1,040	497%
6183 · Explorer Program	290	1,319	1,204	70	5,878	450	5,500	5,050	1122%
6184 · Pipes and Drums	-	3,747	410	-	-	-	-	-	N/A
Total 6180 · Miscellaneous	30,201	34,301	30,940	29,963	35,597	33,964	49,749	15,785	46%
6190 · Office Supplies	25,297	27,252	29,305	35,580	42,467	38,637	46,190	7,553	20%

El Dorado Hills Fire Department

Historical Trend Analysis

Total All Funds



	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Actual FY22/23	Forecast FY23/24	Final Budget FY24/25	Variance 23/24 Forecast vs. 24/25 Budget	Variance %
6200 · Professional Services									
6201 · Audit	17,975	14,300	14,550	14,925	15,900	16,900	16,900	-	0%
6202.1 · Legal Fees	261,284	176,572	234,464	191,965	176,294	231,641	275,000	43,359	19%
6202.2 · Human Resources	-	-	-	-	90,761	79,334	92,408	13,075	16%
6203 · Notices	741	637	387	518	1,172	1,929	2,000	71	4%
6204 · Other Professional Services	87,568	174,419	104,327	73,373	112,203	107,663	315,599	207,937	193%
6205 · Elections/Tax Administration	45	-	35,761	-	30	-	50,000	50,000	N/ A
6206 · Public Relations	200	5,056	3,765	9,723	14,828	20,885	22,030	1,145	5%
Total 6200 · Professional Services	367,812	370,984	393,253	290,504	411,188	458,351	773,938	315,587	69%
6210 · Information Technology									
6211 · Software Licenses/Subscriptions	53,538	87,457	80,907	107,905	182,838	174,404	261,072	86,668	50%
6212 · IT Support/Implementation	97,367	126,226	114,201	197,926	170,222	147,325	227,400	80,075	54%
6213 · IT Equipment	31,699	67,586	55,256	84,655	69,435	36,974	48,900	11,926	32%
Total 6210 · Information Technology	182,604	281,269	250,363	390,486	422,495	358,703	537,372	178,669	50%
6220 · Rents and Leases									
6221 · Facilities/Equipment Lease	-	5,913	58,119	54,769	5,212	64,380	64,935	555	1%
6222 · Solar Lease	67,034	67,969	53,181	14,049	-	-	-	-	N/ A
Total 6220 · Total Rents and Leases	67,034	73,882	111,300	68,818	5,212	64,380	64,935	555	1%
6230 · Small Tools and Equipment	60,120	133,337	61,664	110,130	124,340	178,920	48,635	(130,285)	-73%
6240 · Special Expenses									
6241 · Non-Hosted Training	124,972	70,929	87,162	99,209	116,350	151,648	167,918	16,270	11%
6241.1 · EDC Hosted Training	-	-	13,303	83,017	149,856	310,941	329,206	18,265	6%
6242 · Fire Prevention	44,031	106,686	42,906	69,829	76,516	63,088	81,763	18,675	30%
6243 · Licenses	84	400	(8)	-	-	10	-	(10)	-100%
6244 · Directors' Training & Travel	-	-	-	-	-	2,346	10,000	7,654	326%
Total 6240 · Special Expenses	169,087	178,015	143,362	252,055	342,722	528,033	588,887	60,854	12%

El Dorado Hills Fire Department

Historical Trend Analysis

Total All Funds



	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Actual FY22/23	Forecast FY23/24	Final Budget FY24/25	Variance 23/24 Forecast vs. 24/25 Budget	Variance %
6250 · Transportation and Travel									
6251 · Fuel and Oil	68,171	74,503	80,380	113,063	131,754	150,055	160,000	9,945	7%
6252 · Travel	10,401	23,772	20,511	23,168	34,308	57,945	50,000	(7,945)	-14%
6253 · Meals & Refreshments	18,555	16,603	14,284	20,867	33,338	36,489	35,000	(1,489)	-4%
Total 6250 · Transportation and Travel	97,127	114,878	115,174	157,097	199,400	244,489	245,000	511	0%
6260 · Utilities									
6261 · Electricity	17,286	15,827	30,343	29,842	64,306	53,464	60,000	6,536	12%
6262 · Natural Gas/Propane	21,248	16,300	22,322	28,414	53,952	30,856	35,000	4,144	13%
6263 · Water/Sewer	15,565	16,343	17,795	16,587	18,303	30,759	35,000	4,241	14%
Total 6260 · Utilities	54,098	48,469	70,460	74,843	136,561	115,078	130,000	14,922	13%
Total Operating Expenditures	\$ 17,295,899	\$ 18,681,022	\$ 20,653,945	\$ 21,424,315	\$ 23,500,730	\$ 26,883,461	\$ 30,014,082	\$ 3,130,620	12%
Unrestricted Operating Revenue - Operating Expenditures	\$ 3,123,528	\$ 2,809,130	\$ 3,425,859	\$ 3,538,712	\$ 3,995,082	\$ 3,296,005	\$ 2,197,720	\$ (1,098,285)	-33%
6800 · Debt Service	-	-	-	-	68,672	-	-	-	0%
6570 · OPEB UAL Additional Lump Sum Pmt	600,000	-	-	1,021,551	-	646,409	-	-	N/A
6720 · Capital Outlay	1,189,045	384,327	448,260	5,450,646	10,972,253	1,580,076	3,697,532	2,117,456	134%
Total Expenditures	\$ 19,084,944	\$ 19,065,349	\$ 21,102,204	\$ 27,896,512	\$ 34,541,654	\$ 29,109,947	\$ 33,711,613	\$ 4,601,667	16%
Total Revenue - Total Expenditures	\$ 2,914,395	\$ 4,160,018	\$ 4,484,212	\$ (2,712,305)	\$ (5,417,957)	\$ 3,104,264	\$ (199,811)	\$ (3,304,075)	
<u>FUND TRANSFERS</u>									
Transfers to Development Fee Fund	\$ (1,392,661)	\$ (1,504,149)	\$ (1,144,426)	\$ (1,094,124)	\$ (1,442,364)	\$ (1,408,058)	\$ (1,300,000)		
Transfers from Development Fee Fund	-	572,510	155,617	3,020,045	8,146,030	750,469	1,109,185		
Transfers to Pension Reserve Fund	(1,654,700)	(2,170,119)	(439,783)	(1,605,662)	(213,026)	(936,394)	-		
Transfers from Capital Replacement Fund	813,090	187,772	72,414	2,434,767	2,826,222	739,974	2,588,347		
Transfers to Capital Replacement Fund	(800,000)	(800,000)	(900,000)	(2,314,271)	(2,752,497)	(1,499,036)	(1,880,510)		
Transfers to/from Unassigned Fund	119,875	(446,032)	(2,228,034)	2,271,551	(1,146,408)	(751,220)	(317,210)		
Total Revenue - Total Expenditures Net of Fund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		



RESERVE FUND SUMMARY

El Dorado Hills Fire Department

2024/25 Final Budget Reserve Fund Summary



	RESERVE FUND BALANCE AS OF						
	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	FORECAST 6/30/2024	FINAL BUDGET 6/30/2025
General Reserve Fund (Unassigned/Nonspendable)	15,798,996	16,245,031	18,473,061	16,201,513	17,347,923	18,099,143	18,416,353
Unassigned Fund as a % of Operating Expenditures	91%	87%	89%	76%	74%	67%	61%
Capital Replacement Reserve Fund (Committed)	3,790,697	4,402,926	5,230,513	5,110,017	5,036,291	5,795,353	5,087,516
Total Unrestricted Reserve Funds	19,589,693	20,647,957	23,703,574	21,311,530	22,384,214	23,894,495	23,503,869
Unrestricted Funds as a % of Operating Expenditures	113%	111%	115%	99%	95%	89%	78%
Pension Reserve Fund	2,110,460	4,280,579	4,720,362	6,326,025	6,539,051	7,475,445	7,475,445
Development Fee Reserve Fund	9,583,327	10,514,964	11,503,774	9,577,853	2,874,187	3,531,776	3,722,591
Total Restricted Reserve Funds	11,693,787	14,795,543	16,224,136	15,903,878	9,413,238	11,007,220	11,198,036
Grand Total Fund Balances	\$ 31,283,480	\$ 35,443,500	\$ 39,927,710	\$ 37,215,408	\$ 31,797,452	\$ 34,901,716	\$ 34,701,904



FINAL BUDGET RESOLUTION

EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION 2024-16

Resolution Adopting the 2024-2025 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 2024-2025 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 Final Budget for the Fiscal Year 2024-2025 is hereby adopted in accordance with the following:

Wages & Benefits:	\$ 25,867,986
Services and Supplies:	4,146,095
Capital Assets:	
Structures and Improvements	536,000
Apparatus and Vehicles	2,626,365
Equipment and Other	535,167
	<hr/>
Total Budget Requirements:	\$ 33,711,613

BE IT FURTHER RESOLVED that that the obligations for capital assets and any new permanent employee positions are appropriated with the adoption of the 2024-25 Final 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 19th day of September, 2024, by the following vote:

AYES: 4

ABSTAIN: 0


NOES: 0

ABSENT: 1



Timothy J. White, President

ATTEST:



Jessica Braddock, Board Secretary

