



# Mid-Year Budget

Fiscal Year 2018/19

July 1, 2018 – June 30, 2019



Presented to the Board of Directors by:  
Todd Harms, Fire Chief  
Amanda Thomas, Chief Financial Officer  
March 14, 2019



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**TODD HARMS**  
Fire Chief

# Sacramento Metropolitan Fire District

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DATE: March 14, 2019  
TO: Board of Directors  
FROM: Todd Harms, Fire Chief  
RE: FY 2018/19 Mid-Year Budget Adjustments

## **OVERVIEW**

The District utilizes an ongoing budget review process that includes a monthly comparison of budgeted and actual results at the divisional level and a quarterly review of District-wide revenues and expenditures by Command Staff and all budget officers. This collaborative review process allows for continual budget refinement based on the availability of new information, including actual spending and revenues, revised project schedules, and new program developments. The recommended FY 2018/19 Mid-Year Budget adjustments were developed as a result of this review process, and are based on actual spending and revenues through December 31, 2018 and projections for the remainder of the fiscal year.

As described in more detail below, the recommended Mid-Year Budget adjustments are relatively minor and continue to result in an essentially balanced General Fund budget, with revenues of \$205 million, expenses of \$206 million, and net transfers in of \$1 million.

## **DISCUSSION**

### **General Fund Revenues**

FY 2018/19 General Fund revenues are projected to be \$1.9 million higher than currently budgeted, for a total of \$204.8 million. Recommended mid-year adjustments to revenues include:

- **Deployments**: Additional deployment revenue for FY 2018/19 of \$1.1 million is included as a mid-year adjustment. This revenue is partially offset by an \$825,000 adjustment to the labor budget for deployment expenditures.
- **Property Taxes**: Based on revenues received so far this fiscal year, additional property tax revenues of \$365,000 are included as a mid-year adjustment.

### General Fund Expenditures

Mid-Year Budget adjustments to General Fund expenditures result in a \$1.8 million overall increase, for a total expenditure budget of \$206.1 million.

#### Labor

Adjustments to the labor budget total approximately \$1.2 million in additional expenditures, for a total labor budget of \$174.8 million. Recommended mid-year adjustments to labor include:

- As identified in the revenue adjustments, deployments account for an additional \$825,000 of labor expenditure.
- An increase of \$430,000 is included for the staffing of flex medics effective January 2019.
- Although the overall impact to the labor budget is minimal, salary and benefits savings associated with position vacancies and leave cash outs (\$6.2 million) are expected to be almost entirely offset by increased callback overtime costs (\$6.1 million).

For purposes of the County's budget control procedures, an adjustment of \$1.4 million related to payments that will be issued in settlement of a Fair Labor Standards Act lawsuit is included on the attached General Fund budget resolution. Because this expense was already recognized in the District's FY 2017/18 financial statements, it is not otherwise reflected in the FY 2018/19 recommended budget.

#### Services and Supplies

The Mid-Year Budget adjustment for the General Fund services and supplies budget is an increase of approximately \$600,000, for a total of \$27.8 million. Recommended services and supplies adjustments include increased costs for the repair of District vehicles (partially offset by insurance proceeds), increased fuels costs, and various other adjustments.

#### Other Changes

An overall net increase of approximately \$500,000 in required transfers out of the General Fund results from the following:

- A net reduction in debt service in the Capital Facilities Fund of approximately \$400,000 due primarily to the timing of capital lease financing
- A net increase in capital outlay in the Capital Facilities Fund of approximately \$500,000 due to added equipment purchases and increased costs, partially offset by an increase in financing proceeds of \$300,000
- A reduction in proceeds from sale of assets of \$500,000 based on lower expected proceeds from the sale of District property

- A reduction in rental income in the Leased Properties Fund of \$300,000, partially offset by a reduction in services and supplies expenses of \$100,000.

An increase in transfers in to the General Fund from the IGT Fund of \$500,000 resulting from additional payments received during FY 2017/18 offsets the increases in transfers out of the General Fund.

### **General Fund Summary**

With the proposed Mid-Year adjustments, budgeted General Fund revenues would be \$205 million compared to expenditures of \$206 million. Transfers in to the General Fund (from the IGT Fund) would exceed transfers out of the General Fund (to the Capital Facilities, Grants, and Leased Properties Funds) by approximately \$1 million, for an overall balanced General Fund budget.

### **Other Funds**

Mid-Year Budget adjustments for the Capital Facilities Fund, Grants Fund, Development Impact Fees Fund, Leased Properties Fund, and IGT Fund are included in the attachments. Other than the changes to the Capital Facilities, Leased Properties, and IGT Funds discussed above, the recommended adjustments do not substantially change the net results for those funds.

## **RECOMMENDATION**

Management recommends adopting the Mid-Year Budget adjustments for the fiscal year ending June 30, 2019.



# GENERAL FUND BUDGET CHANGES

## Mid-Year Budget FY 2018/19

### Revenues

Total Revenues at Final Budget	\$ 202,948,715
Insurance Proceeds (Engine 111 Repairs)	112,000
Property Taxes	365,000
Deployments/Other Fire Service Reimbursements	1,100,000
GEMT State Administration (Reimbursable)	75,789
CC Program Rebate	48,251
Education Training Service	170,000
Total Revenue Changes	1,871,040
<b>Total Revenues at Mid-Year Budget</b>	<b>\$ 204,819,755</b>

### Expenditures

Total Expenditures at Final Budget \$ 204,285,650

#### Salaries and Benefits

Deployments	825,000
Flex Medics	430,000
Other Changes (net)	(23,652)
Total Labor Changes	1,231,348

#### Services and Supplies

AMR Contract - To Cover Contract Through Year End	73,822
Gate/Overhead Door Svc/Repair - Sta. 21/61 Gate Loops & Operator Replacement	53,500
Station Security - Sta. 65 Gate & Fence Installation	83,000
Repair of District Vehicles by Outside Vendors - Engine 111	112,000
Parts & Equipment to Repair District Vehicles	200,000
Diesel Fuel	100,000
GEMT State Administration (Reimbursable)	75,789
Vehicle Modems	81,760
Miscellaneous Changes Under \$40k	(160,919)
Total Services and Supplies Changes	618,952

#### Taxes, Licenses, Assessments/Contributions

Other Interest - Program Fees/Taxes/Late Fees	3,000
WC State Assessment - Came in Less	(23,467)
Other Changes	(379)
Total Taxes, Licenses, Assessments/Contributions Changes	(20,846)

Total Expenditure Changes 1,829,455

**Total Expenditures at Mid-Year Budget** **\$ 206,115,105**

**Revenue Less Expenditures:** **\$ (1,295,350)**

Net Transfers In/(Out) \$ 1,303,593

**Surplus (Deficit)** **\$ 8,243**



## BUDGET SUMMARY - ALL FUNDS

Mid-Year Budget FY 2018-19

	GENERAL FUND	PENSION OBLIGATION BOND FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	TOTALS
<b>REVENUES</b>								
PROPERTY TAXES	\$ 148,935,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,935,800
USE OF MONEY AND PROPERTY	15,000	-	-	362,574	-	-	-	377,574
INTERGOVERNMENTAL	4,386,000	-	-	-	4,226,236	-	-	8,612,236
CHARGES FOR SERVICES	50,461,771	-	-	-	-	1,300,000	10,000,000	61,761,771
MISCELLANEOUS REVENUE	1,021,184	-	-	-	-	-	-	1,021,184
<b>Total Revenues</b>	<b>204,819,755</b>	<b>-</b>	<b>-</b>	<b>362,574</b>	<b>4,226,236</b>	<b>1,300,000</b>	<b>10,000,000</b>	<b>220,708,565</b>
<b>EXPENDITURES:</b>								
LABOR COSTS	174,840,898	-	-	-	413,396	-	-	175,254,294
SERVICES & SUPPLIES	27,758,871	40,000	147,316	609,174	4,177,340	70,000	6,200,000	39,002,702
TAXES, LICENSES, DEBT SERVICE & OTHERS	3,515,335	-	4,598,772	296,582	-	-	-	8,410,689
CAPITAL OUTLAY	-	-	8,086,587	-	13,876	1,500,000	-	9,600,463
<b>Total Expenditures</b>	<b>206,115,105</b>	<b>40,000</b>	<b>12,832,675</b>	<b>905,756</b>	<b>4,604,612</b>	<b>1,570,000</b>	<b>6,200,000</b>	<b>232,268,148</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>(1,295,350)</b>	<b>(40,000)</b>	<b>(12,832,675)</b>	<b>(543,182)</b>	<b>(378,376)</b>	<b>(270,000)</b>	<b>3,800,000</b>	<b>(11,559,583)</b>
<b>OTHER FINANCING SOURCES(USES)</b>								
ISSUANCE OF CAPITAL LEASES	-	-	5,784,235	-	-	-	-	5,784,235
SALE OF ASSETS	10,000	-	100,000	-	-	-	-	110,000
TRANSFERS IN(OUT) FUND A-General	-	-	4,796,489	304,729	378,376	-	(6,773,187)	(1,293,593)
TRANSFERS IN(OUT) FUND D-Cap Fac	(4,796,489)	-	-	-	-	-	-	(4,796,489)
TRANSFERS IN(OUT) FUND G-Grants	(378,376)	-	-	-	-	-	-	(378,376)
TRANSFERS IN(OUT) FUND L-Leases	(304,729)	-	-	-	-	-	-	(304,729)
TRANSFERS IN(OUT) FUND M-IGT	6,773,187	-	-	-	-	-	-	6,773,187
<b>Total Transfers</b>	<b>1,303,593</b>	<b>-</b>	<b>10,680,724</b>	<b>304,729</b>	<b>378,376</b>	<b>-</b>	<b>(6,773,187)</b>	<b>5,894,235</b>
<b>SPECIAL ITEM</b>								
EARLY BOND RETIREMENT	-	(25,500,000)	-	-	-	-	-	(25,500,000)
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 8,243</b>	<b>\$ (25,540,000)</b>	<b>\$ (2,151,951)</b>	<b>\$ (238,453)</b>	<b>\$ -</b>	<b>\$ (270,000)</b>	<b>\$ (2,973,187)</b>	<b>\$ (31,165,348)</b>



## FUND BALANCE SUMMARY

### Mid-Year Budget FY 2018-19

	GENERAL FUND	PENSION OBLIGATION BOND FUND	CAPITAL FACILITIES FUND	LEASED PROPERTIES FUND	GRANTS FUND	DEVELOPMENT IMPACT FEES FUND	IGT FUND	TOTALS
<b>Estimated Fund Balance</b>								
<b>Available June 30, 2018</b>	\$ 24,604,776	\$ 110,883	\$ 2,151,951	\$ 238,453	\$ 659,765	\$ 4,140,532	\$ 7,177,701	\$ 39,084,061
Revenues	204,819,755	-	-	362,574	4,226,236	1,300,000	10,000,000	220,708,565
Other Financing Sources	6,783,187	-	10,680,724	304,729	378,376	-	-	18,147,016
Release of Committed Funds	-	25,540,000	-	-	-	-	-	25,540,000
<b>Estimated Funds Available</b>	<b>236,207,718</b>	<b>25,650,883</b>	<b>12,832,675</b>	<b>905,756</b>	<b>5,264,377</b>	<b>5,440,532</b>	<b>17,177,701</b>	<b>303,479,642</b>
Expenditures	(206,115,105)	(40,000)	(12,832,675)	(905,756)	(4,604,612)	(1,570,000)	(6,200,000)	(232,268,148)
Other Financing Uses	(5,479,594)	-	-	-	-	-	(6,773,187)	(12,252,781)
Special Item	-	(25,500,000)	-	-	-	-	-	(25,500,000)
<b>Estimated Fund Balance</b> <b>at June 30, 2019</b>	<b>\$ 24,613,019</b>	<b>\$ 110,883</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 659,765</b>	<b>\$ 3,870,532</b>	<b>\$ 4,204,514</b>	<b>\$ 33,458,713</b>

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# Fiscal Year 2018/19 Mid-Year Budget

## Fund 212A GENERAL OPERATING FUND





## BUDGET SUMMARY - GENERAL FUND

Mid-Year Budget FY 2018-19

	ACTUALS FY 2016-17	ACTUALS FY 2017-18	FINAL FY 2018-19	MID-YEAR FY 2018-19	VARIANCE W/ FINAL
<b>REVENUES</b>					
Property Taxes	\$ 131,575,144	\$ 141,419,059	\$ 148,613,800	\$ 148,935,800	\$ 322,000
Use of Money/Property	101,986	(123,080)	15,000	15,000	-
Intergovernmental	4,107,193	4,233,588	4,343,000	4,386,000	43,000
Charges for Services	45,456,402	48,338,747	49,191,771	50,461,771	1,270,000
Miscellaneous Revenue	724,423	1,859,070	785,144	1,021,184	236,040
<b>Total Revenues</b>	<b>181,965,148</b>	<b>195,727,384</b>	<b>202,948,715</b>	<b>204,819,755</b>	<b>1,871,040</b>
<b>EXPENDITURES:</b>					
<b>LABOR COSTS</b>	154,865,536	165,434,784	173,609,550	174,840,898	1,231,349
<b>OTHER EXPENDITURES:</b>					
Services & Supplies	22,782,780	23,630,143	27,139,919	27,758,871	618,952
Taxes, Licenses, Debt Service & Others	2,992,052	3,118,441	3,536,181	3,515,335	(20,846)
<b>Total Expenditures</b>	<b>180,640,368</b>	<b>192,183,368</b>	<b>204,285,650</b>	<b>206,115,105</b>	<b>1,829,456</b>
<b>REV LESS EXP</b>	<b>1,324,780</b>	<b>3,544,016</b>	<b>(1,336,935)</b>	<b>(1,295,350)</b>	<b>41,585</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
Issuance of Capital Leases	-	-	-	-	-
Sale of Assets	-	1,402	10,000	10,000	-
Transfers in	5,879,482	6,004,963	6,226,232	6,773,187	546,955
Transfers out	(4,980,848)	(4,431,471)	(4,983,168)	(5,479,594)	(496,426)
<b>Total Other Financing Sources(Uses)</b>	<b>898,634</b>	<b>1,574,894</b>	<b>1,253,064</b>	<b>1,303,593</b>	<b>50,529</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>2,223,414</b>	<b>5,118,910</b>	<b>(83,871)</b>	<b>8,243</b>	<b>92,114</b>
Less: Changes in other Fund Balances	(1,622,457)	(2,989,245)	-	-	-
<b>CHANGE IN FUND BALANCE, UNASSIGNED</b>	<b>600,957</b>	<b>2,129,665</b>	<b>(83,871)</b>	<b>8,243</b>	<b>92,114</b>



## REVENUE SOURCES - GENERAL OPERATING FUND 212A

Mid-Year Budget FY2018/19

ACCT		FINAL BUDGET FY2018/19	MID-YEAR BUDGET FY2018/19	VARIANCE W/ FINAL BUDGET
910100	CURRENT SECURED PROPERTY TAXES	\$ 138,244,000	\$ 138,244,000	\$ -
910200	CURRENT UNSECURED PROPERTY TAXES	4,576,000	4,879,000	303,000
910300	SUPPLEMENTAL PROPERTY TAXES	2,451,000	2,451,000	-
910400	SECURED DELINQUENT PROPERTY TAXES	958,000	1,015,000	57,000
910500	PROPERTY TAX-SUPPLEMENTAL TEETER FUNDS	171,000	200,000	29,000
910600	UNITARY CURRENT SECURED TAXES	1,704,000	1,704,000	-
912000	SECURED REDEMPTION TAXES	7,000	7,000	-
913000	PRIOR UNSECURED PROPERTY TAXES	143,000	76,000	(67,000)
914000	PROPERTY TAX PENALTIES	27,000	27,000	-
976200	SPECIAL TAX - SLOUGHHOUSE FIRE PROTECTION	332,800	332,800	-
<b>TOTAL TAXES</b>		<b>148,613,800</b>	<b>148,935,800</b>	<b>322,000</b>
941000	INTEREST	15,000	15,000	-
<b>USE OF MONEY/PROPERTY</b>		<b>15,000</b>	<b>15,000</b>	<b>-</b>
919600	RDA RESIDUAL DISTRIBUTION	1,875,000	1,875,000	-
952200	HOMEOWNERS PROPERTY TAX REVENUE	1,436,000	1,405,000	(31,000)
953300	REDEVELOPMENT AGENCY-PASSTHRU	1,032,000	1,106,000	74,000
956900	STATE AID AND OTHER MISC REVENUES	-	-	-
<b>OTHER GOVERNMENTAL AGENCIES</b>		<b>4,343,000</b>	<b>4,386,000</b>	<b>43,000</b>
963900	DEPLOYMENTS/OTHER FIRE SERVICE REIMBURSEMENTS	4,700,000	5,800,000	1,100,000
964300	FEES-INSPECTIONS, PERMITS & PLAN REVIEW	2,227,505	2,227,505	-
964320	PERMITS & KNOX LOCK FEES	7,500	7,500	-
964330	PLAN REVIEW FEES	1,400,000	1,400,000	-
964340	CODE ENFORCEMENT INSPECTION FEES	725,000	725,000	-
964360	FIREWORK FEES	70,005	70,005	-
964370	PLANNING LETTERS	25,000	25,000	-
964800	FIRE CONTROL SERVICE (ALARM FEES)	55,000	55,000	-
964900	COPYING SERVICE	9,300	9,300	-
966900	MEDICAL CARE (MEDIC FEES)	35,500,000	35,500,000	-
966910	GEMT REIMBURSEMENT	1,000,000	1,000,000	-
969300	EDUCATION TRAINING SERVICE	330,000	500,000	170,000
969900	CONTRACT SERVICE REVENUE	5,369,966	5,369,966	-
<b>CHARGES FOR SERVICES</b>		<b>49,191,771</b>	<b>50,461,771</b>	<b>1,270,000</b>
932000	OTHER COURT FINES	3,000	3,000	-
974000	INSURANCE PROCEEDS	34,944	146,944	112,000
979000	REVENUE - GEMT ADMIN FEE + OTHER	747,200	822,989	75,789
979030	REVENUE - REBATES	-	48,251	48,251
<b>MISCELLANEOUS REVENUE</b>		<b>785,144</b>	<b>1,021,184</b>	<b>236,040</b>
988000	EXTERNAL FINANCING SOURCES			
986200	PROCEEDS FROM SALE OF PERSONAL PROPERTY	10,000	10,000	-
<b>OTHER FINANCING SOURCES</b>		<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>\$ 202,958,715</b>	<b>\$ 204,829,755</b>	<b>\$ 1,871,040</b>



## Labor Costs - General Operating Fund Mid-Year Budget FY2018/19

		Final FY2018/19	Mid-Year FY2018/19	Variance w/ Final Budget	% Change
<b>WAGES</b>					
111000	Wages	62,081,922	58,505,981	(3,575,941)	-5.8%
112100	Reserve F/F-Rio Linda	44,000	40,245	(3,755)	-8.5%
112400	Directors	41,138	15,876	(25,262)	-61.4%
113120	Overtime - Shift	1,494,205	1,261,049	(233,156)	-15.6%
113210	FLSA	1,484,126	1,391,556	(92,570)	-6.2%
113110	Overtime - Callback	13,160,106	20,239,803	7,079,697	53.8%
113110	Overtime - Deployment	2,415,351	2,964,964	549,613	22.8%
113220	Overtime - Day	363,326	311,639	(51,687)	-14.2%
114110	Out of Class	-	24,962	24,962	
114111	Fire Staff Premium (Formerly Day Incentive)	338,861	289,127	(49,734)	-14.7%
114120	EMT	2,361,636	2,203,865	(157,771)	-6.7%
114130	Paramedic	2,960,178	2,801,121	(159,057)	-5.4%
114140	Education	3,405,799	3,273,197	(132,602)	-3.9%
114160	Haz-Mat	375,092	400,415	25,323	6.8%
114170	Longevity Pay	1,843,128	1,621,471	(221,657)	-12.0%
114200	Standby Pay	18,600	15,504	(3,096)	-16.6%
114310	Uniform Allowance	24,000	16,301	(7,699)	-32.1%
114320	Tool Allowance	16,500	16,500	-	0.0%
115110	Annual PTO/VL Buy Back	894,250	652,545	(241,705)	-27.0%
115114	Holiday Pay Prem.	2,806,859	2,973,572	166,713	5.9%
115130	Sick Leave Buy Back/Annual	1,412,204	1,121,722	(290,482)	-20.6%
<b>TOTAL WAGES</b>		<b>97,541,281</b>	<b>100,141,414</b>	<b>2,600,133</b>	<b>2.7%</b>
<b>BENEFITS</b>					
<b>Retirement</b>					
121011	CalPERS Safety	32,296,402	31,226,998	(1,069,404)	-3.3%
121020	CalPERS Misc.	1,676,030	1,647,803	(28,227)	-1.7%
121022	Pension Bonds Payment	4,784,850	4,784,850	-	0.0%
121040	SCERS Safety Retirement	3,141,977	3,141,977	-	0.0%
121041	Interest Expense - Pension Bonds	1,994,962	1,994,962	-	
<b>Total Retirement</b>		<b>43,894,221</b>	<b>42,796,591</b>	<b>(1,097,630)</b>	<b>-2.5%</b>
<b>Medical</b>					
123010	Employees	11,930,376	11,571,176	(359,200)	-3.0%
123011	Retirees	9,580,561	9,401,737	(178,824)	-1.9%
123013	Pay In-Lieu of Medical	176,400	187,200	10,800	6.1%
123015	CERBT Contributions	5,428,487	5,538,706	110,219	2.0%
123020	Dental	1,118,746	1,086,647	(32,099)	-2.9%
123030	Vision	140,228	135,246	(4,982)	-3.6%
123040	Employee Assistance Program (EAP)	19,453	21,453	2,000	10.3%
123050	LT Disability	40,583	40,907	324	0.8%
123060	Life/AD&D	134,448	119,706	(14,742)	-11.0%
123080	Employee Retirement Consulting	25,288	23,892	(1,396)	-5.5%
<b>Total Medical:</b>		<b>28,594,570</b>	<b>28,126,670</b>	<b>(467,900)</b>	<b>-1.6%</b>
122020	<b>Medicare</b>	1,414,010	1,455,024	41,014	2.9%
122030	<b>PARS</b>	7,010	7,412	402	5.7%
124000	<b>Workers Compensation Claims</b>	2,146,458	2,233,183	86,725	4.0%
125000	<b>Unemployment</b>	12,000	12,000	-	0.0%
128000	<b>Health Care-Florin Retiree Med Subsidy</b>	-	68,606	68,606	
<b>TOTAL BENEFITS</b>		<b>76,068,269</b>	<b>74,699,485</b>	<b>(1,368,784)</b>	<b>-1.8%</b>
<b>TOTAL LABOR COSTS</b>		<b>173,609,550</b>	<b>174,840,898</b>	<b>1,231,349</b>	<b>0.7%</b>



## General Operating Fund

### Mid-Year Budget FY2018/19

		Final FY2018/19	Mid-Year FY2018/19	Variance w/ Final Budget
<b>1000's</b>	LABOR COSTS	\$ 173,609,550	\$ 174,840,898	\$ 1,231,348
<b>2000's</b>	SERVICES AND SUPPLIES	\$ 27,139,919	\$ 27,758,871	\$ 618,952
<b>3000's</b>	TAXES, LICENSES, ASSESS & CONTRIBUTIONS	\$ 3,536,181	\$ 3,515,335	\$ (20,846)
<b>Subtotal</b>		<b>\$ 204,285,650</b>	<b>\$ 206,115,105</b>	<b>\$ 1,829,455</b>
NET TRANSFERS IN/(OUT)		1,243,064	1,293,593	50,529
<b>Total Expenditures Net of Transfers</b>		<b>\$ 203,042,586</b>	<b>\$ 204,821,512</b>	<b>\$ 1,778,926</b>
<b>Total Revenue</b>		<b>\$ 202,958,715</b>	<b>\$ 204,829,755</b>	<b>\$ 1,871,040</b>
<b>Rev Less Exp Plus Transfers</b>		<b>\$ (83,871)</b>	<b>\$ 8,243</b>	<b>\$ 92,114</b>

Acct	Description	Final FY2018/19	Mid-Year FY2018/19	Variance w/ Final Budget
110000	WAGES	97,541,281	100,141,414	2,600,133
120000	BENEFITS	76,068,269	74,699,485	(1,368,784)

**Total Labor Costs** **173,609,550**      **174,840,898**      **1,231,348**

200500	ADS/LEGAL NOTICES	9,050	9,050	-
201500	PRINT & COPY SERVICES	17,400	17,400	-
202100	BOOKS, SUBSCRIPTION SERVICE	10,390	8,780	(1,610)
202200	BOOKS, SUBSCRIPTION (PERM LIB)	20,660	16,318	(4,342)
202300	AUDIO VIDEO PRODUCTION SERVICES	11,500	11,900	400
202900	BUSINESS/CONFERENCE	302,365	334,923	32,559
203100	BUSINESS ACTIVITY EXP (NON-EE)	17,000	17,000	-
203500	EDUC/TRAINING SERVICES	772,323	754,522	(17,801)
203600	EDUCATION/TRAINING SUPPLIES	242,356	241,906	(450)
203800	EMPLOYEE AWARDS	15,000	11,000	(4,000)
203900	EMPLOYEE TRANSPORTATION	2,500	2,500	-
204100	OFFICE EQUIP NOT INVENTORIED	7,500	9,000	1,500
204500	FREIGHT/SHIPPING	7,000	8,500	1,500
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	1,367,132	1,336,157	(30,975)
206100	MEMBERSHIPS	44,126	44,813	688
206600	PHOTO SUPPLY	750	750	-
207600	OFFICE SUPPLIES	64,250	64,000	(250)
208100	POSTAGE/SUPPLY/METER RNTL/LSE	16,450	16,450	-
208500	PRINTING/BINDING	28,000	31,500	3,500
210300	LNDSCP SVC/WEED ABTM/PEST CTRL	132,284	129,729	(2,555)
210400	LANDSCAPE SUPPLY	37,000	24,500	(12,500)
211100	BUILDING SERVICE	659,360	696,011	36,651
211200	BUILDING SUPPLY	90,720	64,802	(25,918)
213100	ELECTRICAL SERVICE	55,500	35,500	(20,000)
213200	ELECTRICAL SUPPLY	39,500	33,000	(6,500)
215100	MECH SYSTEMS SVC	92,200	75,015	(17,185)
215200	MECH SYSTEMS SUP	29,000	51,000	22,000
216100	PAINTING SERVICE	5,000	5,100	100
216200	PAINTING SUPPLY	16,000	16,000	-
216700	PLUMBING SERVICE	88,000	77,722	(10,278)
216800	PLUMBING SUPPLY	8,000	8,000	-
217100	REAL PROPERTY RENTAL	14,525	14,525	-
219100	ELECTRICITY	536,504	549,064	12,560

Acct	Description	Final FY2018/19	Mid-Year FY2018/19	Variance w/ Final Budget
219200	NATURAL GAS	116,359	116,503	144
219300	REFUSE SERVICE	51,743	51,497	(246)
219500	SEWAGE SERVICE	44,779	46,344	1,565
219700	TELEPHONE SVCE:LINE FEES & CALLS	822,800	784,800	(38,000)
219800	WATER SERVICE	110,690	135,392	24,702
220500	VEHICLE MAINT SVC	1,147,335	1,259,335	112,000
220600	VEHICLE MAINT SUP	1,045,158	1,308,528	263,370
222600	EXPENDABLE TOOLS	21,068	14,162	(6,906)
223100	FIRE EQUIP SVC (NON-SCBA)	60,330	59,330	(1,000)
223200	FIRE EQUIP SUPPLY	511,579	517,985	6,406
223600	FUEL, OILS & LUBRICANTS	1,137,950	1,270,650	132,700
225100	MEDICAL EQUIP SVC	27,801	27,801	-
225200	MEDICAL EQUIP SUP	13,400	13,400	-
226400	OFFICE EQUIPMENT/FURNITURE	10,000	10,000	-
226500	COMPUTER INVENTORIAL EQUIPT.	109,331	104,861	(4,470)
226600	STATION FURNISHINGS	60,000	60,000	-
227100	COMM EQUIP SERVICE	108,300	105,800	(2,500)
227200	COMM EQUIP SUPPLY	535,250	555,010	19,760
227500	EQUIPMENT RENTAL	196,950	196,950	-
228100	SHOP EQUIP SERVICE	84,000	84,000	-
228200	SHOP EQUIP SUPPLY	18,450	18,200	(250)
229100	OTHER EQUIP SERV	86,960	85,668	(1,292)
229200	OTHER EQUIP SUPPLY	137,600	157,670	20,070
231300	CLOTHING REPAIRS	150,000	150,000	-
231400	SAFETY CLOTHING AND SUPPLIES	1,147,406	1,146,306	(1,100)
232100	CUSTODIAL SERVICE	43,140	43,140	-
232200	CUSTODIAL SUPPLY	110,000	112,000	2,000
233200	FOOD SUPPLY	70,243	74,750	4,507
234200	KITCHEN SUPPLY (Non-Food Items)	4,500	4,500	-
235100	LAUNDRY SERVICE	22,000	30,000	8,000
244300	MEDICAL SERVICES	284,960	284,960	-
244400	MEDICAL SUPPLIES	1,322,089	1,322,089	-
250200	ACTUARIAL SERVICE	29,100	28,784	(316)
250500	FINANCIAL SERVICE	126,220	128,390	2,170
253100	LEGAL SERVICE	400,000	400,000	-
254100	PERSONNEL SERVICE	434,304	434,304	-
254200	TREASURER SERVICES	9,296	9,296	-
259100	OTHER SERVICE	5,512,803	5,627,664	114,861
281100	COMPUTER SERVICES	1,118,077	1,056,614	(61,463)
281200	COMPUTER SUPPLY	6,000	6,000	-
281700	ELECTION SERVICE	35,000	39,567	4,567
285100	PHYSICAL FITNESS SERVICES	30,000	30,000	-
285200	PHYSICAL FITNESS SUPPLIES	117,500	117,500	-
288000	PRIOR YEAR SVC/SUP	-	-	-
289800	OTHER SUPPLIES	52,005	53,505	1,500
289900	OTHER SERVICES	621,500	698,970	77,470
292300	GS MESSENGER SERVICES	3,000	3,000	-
293100	DISPATCH SERVICE	4,059,009	4,059,009	-
293400	PUBLIC WORKS SVC	4,500	2,100	(2,400)
296200	GENERAL SERVICE PARKING CHARGE	9,000	10,000	1,000
298400	RADIO SYSTEMS	201,090	186,100	(14,990)
<b>Total Services and Supplies</b>		<b>27,139,919</b>	<b>27,758,871</b>	<b>618,952</b>
321000	INTEREST EXPENSE	226,846	229,845	2,999
322000	PRINCIPAL PAYMENTS	536,091	536,091	-
345000	ASSESSMENTS	2,012,244	1,988,777	(23,467)
370000	CONTRIBUTIONS TO OTHER AGENCY	761,000	760,622	(378)
<b>Total Tax, License, &amp; Assessments</b>		<b>3,536,181</b>	<b>3,515,335</b>	<b>(20,846)</b>

Acct	Description	Final FY2018/19	Mid-Year FY2018/19	Variance w/ Final Budget
420100	STRUCTURES	-	-	-
430300	EQUIPMENT	-	-	-

**Total Capital Outlay** - - -

**Total General Operating Expenditures** \$ 204,285,650 \$ 206,115,105 \$ 1,829,455

Account Description	Final FY2018/19	Mid-Year FY2018/19	Variance w/ Final Budget
In from/(Out to) Fund D-Capital Facilities	(4,506,713)	(4,796,489)	(289,776)
In from/(Out to) Fund G-Grants	(378,376)	(378,376)	-
In from/(Out to) Fund L-Leases	(98,079)	(304,729)	(206,650)
In from/(Out to) Fund M-IGT	6,226,232	6,773,187	546,955
In from/(Out to) Fund S-Simulator Grant	-	-	-

**Total General Operating Transfers** \$ 1,243,064 \$ 1,293,593 \$ 50,529

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# Fiscal Year 2018/19 Mid-Year Budget

## Fund 212D CAPITAL FACILITIES FUND





## BUDGET SUMMARY - CAPITAL FACILITES FUND 212D

Mid-Year Budget FY 2018-19

	ACTUALS FY 2016-17	ACTUALS FY 2017-18	FINAL FY 2018-19	MID-YEAR FY 2018-19	VARIANCE W/ FINAL
<b>REVENUE:</b>					
INVESTMENT INCOME	\$ 36,265	\$ 33,547	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>36,265</b>	<b>33,547</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	-	7,759	147,316	147,316	-
TAXES, LICENSES, DEBT SERVICE & OTHERS	2,448,771	3,753,638	4,983,433	4,598,772	(384,661)
CAPITAL OUTLAY	6,732,979	3,091,934	7,592,715	8,086,587	493,872
<b>Total Expenditures</b>	<b>9,181,750</b>	<b>6,853,330</b>	<b>\$ 12,723,464</b>	<b>\$ 12,832,675</b>	<b>109,211</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>(9,145,485)</b>	<b>(6,819,783)</b>	<b>\$ (12,723,464)</b>	<b>\$ (12,832,675)</b>	<b>(109,211)</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
ISSUANCE OF CAPITAL LEASES	6,207,214	2,925,101	5,461,800	5,784,235	322,435
SALE OF ASSETS	13,200	11,600	600,000	100,000	(500,000)
TRANSFERS IN(OUT) Fund A	4,914,956	3,826,353	4,506,713	4,796,489	289,776
TRANSFERS IN(OUT) Fund L	40,760	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>11,176,130</b>	<b>6,763,054</b>	<b>\$ 10,568,513</b>	<b>\$ 10,680,724</b>	<b>112,211</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ 2,030,645</b>	<b>\$ (56,729)</b>	<b>\$ (2,154,951)</b>	<b>\$ (2,151,951)</b>	<b>\$ 3,000</b>

SERVICES & SUPPLIES						
259100	OTHER SERVICE	\$ -	\$ 7,717	\$ 147,316	\$ 147,316	\$ -
281300	SALES TAX ADJUSTMENTS	-	42	-	-	-
TAXES, LICENSES, DEBT SERVICE & OTHERS						
321000	INTEREST	298,222	357,457	453,585	403,409	(50,176)
322000	PRINCIPAL	2,150,549	3,396,181	4,529,848	4,195,363	(334,485)
CAPITAL OUTLAY						
410100	LAND ACQUISITION	-	9,935	-	-	-
420100	STRUCTURES	-	11,112	-	-	-
430100	VEHICLES	4,220,518	1,434,271	5,235,748	5,813,239	577,491
430200	OPHTER EQUIPMENT	-	110,949	-	-	-
430300	EQUIPMENT	2,512,461	1,525,666	416,167	267,548	(148,619)
440300	SOFTWARE	-	-	1,940,800	2,005,800	65,000



## CAPITAL OUTLAY SUMMARY

Mid-Year Budget FY 2018-19

Fund	Description	Type	Units	Price	Equipment Subtotal	Amount Financed in FY 2018-19	Annual Financing Cost	FY 2018-19 Costs
CAPITAL FACILITIES	1 HOLMATRO COMBI CUTTER (TR50, WT58)	EQUIP-APPARATUS	2	\$ 13,000	\$ 26,000	\$ 26,000	\$ 5,639	
CAPITAL FACILITIES	1 AIR RIG - CARRY FORWARD FY2017-18	VEHICLES	1	550,000	550,000	550,000	119,278	
CAPITAL FACILITIES	1 AIR RIG - RETROFIT	VEHICLES	1	100,000	100,000	-	-	
CAPITAL FACILITIES	1 EMS24 VEHICLE	VEHICLES	1	42,417	42,417	42,417	9,199	
CAPITAL FACILITIES	1 AMBULANCE	VEHICLES	3	210,000	630,000	630,000	136,627	
CAPITAL FACILITIES	1 ENGINE TYPE I	VEHICLES	2	667,821	1,335,641	1,335,641	289,658	
CAPITAL FACILITIES	1 PICKUP - BC	VEHICLES	2	42,500	85,000	85,000	18,434	
CAPITAL FACILITIES	1 SERVICE TRUCK	VEHICLES	1	113,782	113,782	113,782	24,676	
CAPITAL FACILITIES	1 SUV - ADMIN	VEHICLES	1	42,417	42,417	42,417	9,199	
CAPITAL FACILITIES	1 SUV - ARSON	VEHICLES	1	41,884	41,884	41,884	9,083	
CAPITAL FACILITIES	1 VAN - LOGISTICS	VEHICLES	1	60,000	60,000	60,000	13,012	
CAPITAL FACILITIES	1 WATER TENDER	VEHICLES	1	441,047	441,047	441,047	95,649	
CAPITAL FACILITIES	1 WATER TENDER - CARRY FORWARD FY2017-18	VEHICLES	1	441,047	441,047	441,047	95,649	
CAPITAL FACILITIES	POWER LOADERS	EQUIPMENT	3	25,000	75,000	75,000	16,265	
CAPITAL FACILITIES	1 ENTERPRISE RESOURCE PLANNING SOFTWARE	INTANGIBLE		2,005,800	2,005,800	1,900,000	415,331	212,467
CAPITAL FACILITIES	1 BC VEHICLES - CARRY FORWARD FY2017-18	VEHICLES		86,145	86,145	-	-	-
CAPITAL FACILITIES	1 AMBULANCE - CARRY FORWARD FY2017-18	VEHICLES	3	200,587	601,760	-	-	-
CAPITAL FACILITIES	1 HAZMAT TRUCK - CARRY FORWARD FY2017-18	VEHICLES	1	952,843	952,843	-	-	-
CAPITAL FACILITIES	1 CALIFORNIA REQUIRED COMPLIANCE DPF	EQUIPMENT		-	15,000	-	-	-
CAPITAL FACILITIES	1 SNAPON SCANNER	EQUIPMENT		-	13,528	-	-	-
CAPITAL FACILITIES	3 PARTS WASHER	EQUIPMENT		-	10,000	-	-	-
CAPITAL FACILITIES	ADDED COSTS FOR TYPE III ENGINES	VEHICLES		-	175,728	-	-	-
CAPITAL FACILITIES	1 PORTACOUNT - REPLACE FIT TEST EQUIPMENT	EQUIPMENT		-	26,792	-	-	-
CAPITAL FACILITIES	1 SAN STORAGE UPGRADE	EQUIPMENT		-	-	-	-	-
CAPITAL FACILITIES	1 SERVERS	EQUIPMENT		-	94,719	-	-	-
CAPITAL FACILITIES	1 SAN	EQUIPMENT		-	91,830	-	-	-
CAPITAL FACILITIES	2 FLEET CAMERA SYSTEM	EQUIPMENT		-	-	-	-	-
CAPITAL FACILITIES	2 LOGISTICS CAMERA SYSTEM	EQUIPMENT		-	-	-	-	-
CAPITAL FACILITIES	HELICOPTER EQUIPMENT - CARRY FORWARD FY2017-18	EQUIPMENT		-	28,207	-	-	-
<b>Subtotal: Capital Facilities</b>					<b>8,086,587</b>	<b>5,784,235</b>	<b>1,257,699</b>	<b>212,467</b>
GRANT	NIGHT VISION SYSTEM	EQUIPMENT	1	13,876	13,876	-	-	-
DEVELOPMENT IMPACT FEE	STATION 68	BUILDING	-	-	1,500,000	-	-	-
<b>TOTAL ALL FUNDS</b>					<b>\$ 9,600,463</b>	<b>\$ 5,784,235</b>	<b>\$ 1,257,699</b>	<b>\$ 212,467</b>

NOTES:

- Financed in the CY over 5 years at 3% interest
- Financed in the CY over 5 years at 3.3% interest
- Already financed in the prior years

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# Fiscal Year 2018/19 Mid-Year Budget

## Fund 212G GRANTS FUND





## BUDGET SUMMARY - GRANTS FUND 212G

Mid-Year Budget FY 2018-19

	ACTUALS FY 2016-17	ACTUALS FY 2017-18	FINAL FY 2018-19	MID-YEAR FY 2018-19	VARIANCE W/ FINAL
<b>REVENUE:</b>					
INTERGOVERNMENTAL	\$ 1,412,321	\$ 1,732,450	\$ 4,206,707	\$ 4,226,236	\$ 19,529
INVESTMENT INCOME	5,892	(1,406)	-	-	-
<b>Total Revenues</b>	<b>1,418,213</b>	<b>1,731,044</b>	<b>4,206,707</b>	<b>4,226,236</b>	<b>19,529</b>
<b>EXPENDITURES:</b>					
LABOR COSTS	1,000,033	1,483,143	393,867	413,396	19,529
SERVICES & SUPPLIES	48,166	230,622	4,177,340	4,177,340	-
TAXES, LICENSES, DEBT SERVICE & OTH	-	-	-	-	-
CAPITAL OUTLAY	434,150	95,766	13,876	13,876	-
<b>Total Expenditures</b>	<b>1,482,349</b>	<b>1,809,531</b>	<b>4,585,083</b>	<b>4,604,612</b>	<b>19,529</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>(64,136)</b>	<b>(78,486)</b>	<b>(378,376)</b>	<b>(378,376)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
TRANSFERS IN(OUT) FUND A	65,892	15,912	378,376	378,376	-
<b>Total Other Financing Sources (Uses)</b>	<b>65,892</b>	<b>15,912</b>	<b>378,376</b>	<b>378,376</b>	<b>-</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ 1,756</b>	<b>\$ (62,574)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### LABOR COSTS

110000	WAGES	\$ 541,640	\$ 828,345	\$ 270,535	\$ 290,064	\$ 19,529
120000	BENEFITS	458,393	654,797	123,332	123,332	-

### SERVICES & SUPPLIES

203500	EDUCATION/TRAINING SERVICES	1,611	60,742	-	-	-
207600	OFFICE SUPPLY	46,555	-	-	-	-
223210	FIRE EQUIP SUPPLY	-	-	4,177,340	4,177,340	-
229100	OTHER EQUIP SERV	-	-	-	-	-
231400	SAFETY CLOTHING & SUPPLIES	-	-	-	-	-
244300	MEDICAL SERVICES	-	-	-	-	-
259100	OTHER SERVICE	-	99,407	-	-	-
289800	OTHER SUPPLIES	-	70,473	-	-	-

### CAPITAL OUTLAY

430300	EQUIPMENT	434,150	95,766	13,876	13,876	-
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# **Fiscal Year 2018/19 Mid-Year Budget**

## **Fund 212I DEVELOPMENT IMPACT FEES FUND**





## BUDGET SUMMARY - DEVELOPMENT IMPACT FEES FUND 212I

Mid-Year Budget FY 2018-19

	ACTUALS FY 2016-17	ACTUALS FY 2017-18	FINAL FY 2018-19	MID-YEAR FY 2018-19	VARIANCE W/ FINAL
<b>REVENUE:</b>					
CHARGES FOR SERVICES	\$ 1,506,440	\$ 1,231,621	\$ 1,300,000	\$ 1,300,000	\$ -
INVESTMENT INCOME	15,067	38,028	-	-	-
<b>Total Revenues</b>	<b>1,521,507</b>	<b>1,269,649</b>	<b>1,300,000</b>	<b>1,300,000</b>	-
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	80,000	64,201	95,000	70,000	(25,000)
CAPITAL OUTLAY	-	-	1,500,000	1,500,000	-
<b>Total Expenditures</b>	<b>80,000</b>	<b>64,201</b>	<b>1,595,000</b>	<b>1,570,000</b>	<b>(25,000)</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>1,441,507</b>	<b>1,205,448</b>	<b>(295,000)</b>	<b>(270,000)</b>	<b>25,000</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
TRANSFERS IN(OUT)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-	-
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ 1,441,507</b>	<b>\$ 1,205,448</b>	<b>\$ (295,000)</b>	<b>\$ (270,000)</b>	<b>\$ 25,000</b>

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# Fiscal Year 2018/19 Mid-Year Budget

## Fund 212L LEASED PROPERTIES FUND





## BUDGET SUMMARY - LEASED PROPERTIES FUND 212L

Mid-Year Budget FY 2018-19

	ACTUALS FY 2016-17	ACTUALS FY 2017-18	FINAL FY 2018-19	MID-YEAR FY 2018-19	VARIANCE W/ FINAL
<b>REVENUE:</b>					
RENTAL INCOME	\$ 737,666	\$ 324,510	\$ 688,907	\$ 362,574	\$ (326,333)
INVESTMENT INCOME	8,420	17,034	-	-	-
<b>Total Revenues</b>	<b>746,086</b>	<b>341,544</b>	<b>688,907</b>	<b>362,574</b>	<b>(326,333)</b>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	357,281	1,286,577	731,420	609,174	(122,246)
TAXES, LICENSES, DEBT SERVICE & OTHERS	293,981	295,381	296,582	296,582	-
CAPITAL OUTLAY	82,615	-	-	-	-
<b>Total Expenditures</b>	<b>733,877</b>	<b>1,581,958</b>	<b>1,028,002</b>	<b>905,756</b>	<b>(122,246)</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>12,209</b>	<b>(1,240,414)</b>	<b>(339,095)</b>	<b>(543,182)</b>	<b>(204,087)</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
TRANSFERS IN(OUT) FUND A	-	589,206	98,079	304,729	206,650
TRANSFERS IN(OUT) FUND D	(40,760)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(40,760)</b>	<b>589,206</b>	<b>98,079</b>	<b>304,729</b>	<b>206,650</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ (28,551)</b>	<b>\$ (651,208)</b>	<b>\$ (241,016)</b>	<b>\$ (238,453)</b>	<b>\$ 2,563</b>

### SERVICES & SUPPLIES

210300	LANDSCAPE SCV/PEST CONTROL	\$ 21,658	\$ 15,394	\$ -	\$ -	\$ -
211100	BUILDING SERVICE	148,948	1,083,406	584,971	475,837	(109,134)
213100	ELECTRICAL SERVICE	-	2,251	-	-	-
215100	MECH SYSTEMS SERVICE	28,059	37,291	-	-	-
219100	ELECTRICITY	99,253	92,890	96,144	80,306	(15,838)
219200	NATURAL GAS	13,504	12,065	13,022	9,725	(3,297)
219300	REFUSE SERVICE	2,431	3,672	3,225	3,847	622
219500	SEWER SERVICE	11,295	10,887	10,226	9,314	(912)
219800	WATER SERVICE	21,683	13,927	20,232	25,545	5,313
232100	CUSTODIAL SERVICE	10,450	11,400	-	-	-
281300	SALES TAX ADJUSTMENTS	-	95	-	-	-
296200	PARKING CHARGES	-	3,300	3,600	4,600	1,000

### TAXES, LICENSES, DEBT SERVICE & OTHERS

321000	INTEREST	202,426	200,723	197,325	197,325	-
322000	PRINCIPAL	91,555	94,658	99,257	99,257	-

### CAPITAL OUTLAY

410100	LAND ACQUISITION	68,627	-	-	-	-
420100	STRUCTURES/IMPROVEMENTS	13,988	-	-	-	-

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# Fiscal Year 2018/19 Mid-Year Budget

## Fund 212M IGT FUND





## BUDGET SUMMARY - IGT FUND 212M

Mid-Year Budget FY 2018-19

	ACTUALS FY 2016-17	ACTUALS FY 2017-18	FINAL FY 2018-19	MID-YEAR FY 2018-19	VARIANCE W/ FINAL
<b>REVENUE:</b>					
CHARGES FOR SERVICES	\$ 15,454,353	\$ 31,041,565	\$ 10,000,000	\$ 10,000,000	\$ -
INVESTMENT INCOME	72,837	103,358	-	-	-
<b>Total Revenues</b>	<b>15,527,190</b>	<b>31,144,923</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>-</b>
<b>EXPENDITURES:</b>					
SERVICES & SUPPLIES	9,346,552	18,263,521	6,200,000	6,200,000	-
<b>Total Expenditures</b>	<b>9,346,552</b>	<b>18,263,521</b>	<b>6,200,000</b>	<b>6,200,000</b>	<b>-</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>6,180,638</b>	<b>12,881,402</b>	<b>3,800,000</b>	<b>3,800,000</b>	<b>-</b>
<b>OTHER FINANCING SOURCES(USES)</b>					
TRANSFERS IN(OUT)	(5,879,482)	(6,004,857)	(6,226,232)	(6,773,187)	(546,955)
<b>Total Other Financing Sources (Uses)</b>	<b>(5,879,482)</b>	<b>(6,004,857)</b>	<b>(6,226,232)</b>	<b>(6,773,187)</b>	<b>(546,955)</b>
<b>REV LESS EXP PLUS TRANSFERS</b>	<b>\$ 301,156</b>	<b>\$ 6,876,545</b>	<b>\$ (2,426,232)</b>	<b>\$ (2,973,187)</b>	<b>\$ (546,955)</b>

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# Fiscal Year 2018/19 Mid-Year Budget

## POSITION AUTHORIZATION DOCUMENT





## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY 2018/19

<b>SUMMARY</b>				
<b>Full-time Positions</b>				
	<b>Authorized Positions</b>	<b>Actual Filled Positions</b>	<b>Funded Positions</b>	<b>Proposed Changes</b>
<b>Office of the Fire Chief</b>	<b>11.5</b>	<b>9.5</b>	<b>9.5</b>	<b>0</b>
<b>Operations</b>	<b>612</b>	<b>557</b>	<b>580</b>	<b>0</b>
<b>Support Services</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>0</b>
<b>Administration</b>	<b>48.5</b>	<b>43.5</b>	<b>47.5</b>	<b>0</b>
<b>Total</b>	<b>716</b>	<b>654</b>	<b>681</b>	<b>0</b>



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

**Mid-Year Budget FY 2018/19**

<b>OFFICE OF THE FIRE CHIEF</b>					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Fire Chief	1	1	1		Todd Harms
Chief Deputy	0	0	0		<i>vacant - not funded</i>
Assistant Chief	1	0	0		<i>vacant - not funded</i>
Day Staff Captain, Staff Officer	1	0	0		<i>vacant - not funded</i>
Day Staff Captain, PIO (Ops oversight)	1	1	1		Chris Vestal
Community Relations Coordinator	1	1	1		Chris Dargan
Office Technician	0.5	0.5	0.5		Nanette Goodwin (1/2 time Community Relations & 1/2 time CRRD)
Community Relations Specialist	2	2	2		Brenda Briggs, Rebecca Alessandri
Day Staff Local 522 VP-Representative	1	1	1		Trevor Jamison
Sr Staff Administrative Coordinator	1	1	1		Jill Guzman
Administrative Specialist, Office of the Fire Chief	1	1	1		Erin Castleberry
Board Clerk	1	1	1		Melissa Penilla
	<b>11.5</b>	<b>9.5</b>	<b>9.5</b>	<b>0</b>	



# POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY 2018/19

OPERATIONS BRANCH							
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments		
Deputy Chief, Operations	1	1	1		Eric Bridge		
Administrative Specialist, Operations Branch	1	1	1		Mollie Meyer		
Assistant Chief, Operations (A-B-C)	3	3	3		R. Hein	T. Wagaman T. Neville	
Day Battalion Chief, Special Operations	1	0	1		Vacant		
Staffing Specialist	1	1	1		Lara Kelley		
Office Technician, Operations Branch	1	1	1		Larsen Roundy		
<b>FIRE SUPPRESSION</b>					<b>A</b>	<b>B</b>	<b>C</b>
Battalion Chiefs	15	15	15		D. Durham A. Kastros M. Lozano C. Reed K. Wegener	C. Greene C. Jenkins A. Mitchell J. Vestal F. Rowell	D. Baker K. Keeley A. Peck JP. Seivane J. Graf
Fire Captains	135	116	132		Numbers do not include Day Staff & SRP Capts.		
Fire Engineers	135	122	132				
Firefighters	237	237	231				
<b>SINGLE ROLE PARAMEDIC PROGRAM (SRPP)</b>							
Captains	3	3	3		Stephen Craig, Shani Cornell, Brenden Hogan (filled with FF on temp basis)		
Paramedics (FT)	40	13	21		Actual filled positions may exceed assumed average number of positions funded		
Emergency Medical Technicians (EMT)	18	25	18				
<b>EMERGENCY PREPAREDNESS - SPECIAL OPERATIONS</b>							
Chief Pilot	1	1	1		Montie Vanlandingham		
<b>EMERGENCY MEDICAL SERVICES (EMS)</b>							
Assistant Chief, EMS	1	1	1		B. Law		
Day Staff Battalion Chief, EMS	1	1	1		R. Griggs		
Day Staff Captain, EMS	3	3	3		Brian Benton, Jamie Poole, Phil Hart (filled with FF on temp basis)		
Administrative Specialist, EMS	1	1	1		Carmen Gandara		
Office Technician	2	2	2		Marcy Mateo, Cynthia Hamilton		
<b>TRAINING/SAFETY</b>							
Assistant Chief, Training	1	1	1		Adam House		
Day Staff Captain, Training	3	3	3		Brian Evers, James Mandes, Jeff Malinowski		
Health & Fitness Program Manager	1	1	1		Patrick Gallagher		
Administrative Specialist, Training	1	1	1		Dana Lipps		
<b>SAFETY</b>							
Day Staff Captain, Safety	1	0	0		<i>vacant - not funded</i>		
Safety Specialist	2	2	2		Robert Sestito, Linzi Hunter		
<b>ARSON</b>							
Supervising Investigator	1	1	1		Chris Rogers		
Fire Investigator II	2	1	2		Steve Johnson, <i>Vacant</i>		
	<b>612</b>	<b>557</b>	<b>580</b>	<b>0</b>			



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY 2018/19

SUPPORT SERVICES BRANCH					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Deputy Chief, Support Services	1	1	1		Brian Shannon
<b>LOGISTICS</b>					
Logistics/Purchasing Manager	1	1	1		Mark Jones
Assistant Logistics Manager	1	1	1		Mark Siebert
Logistics Technician	7	7	7		Crusto, Lascelles, Lamons, Putman, Thomas, Spence, Brad Graham
Procurement Specialist	1	1	1		Courtney Moore
Office Technician	1	1	1		Amanda Berkey
<b>FACILITIES</b>					
Facilities Manager	1	1	1		George Gravin
Facilities Technician	3	3	3		John Raeside, Joe Eachus, Aldrey Almeria
Facilities Assistant	1	1	1		Jamie Bedal
<b>FLEET MAINTENANCE</b>					
Fleet Manager	1	1	1		Shea Pursell
Assistant Fleet Manager	1	1	1		Tim Swank
Fire Mechanic	11	11	11		Courtney, Davison, Geaney, Mansel, Moose, Morell, Mull, Petruzzi, Rhodes, Snuffer, Stites
Parts Buyer	1	1	1		Matthew Freeman
Office Technician	1	1	1		Amy Peterson
<b>Information Technology (IT)</b>					
Director, Information Technology	1	1	1		Mat Roseberry
Office Technician	0.5	0.5	0.5		Yuri Marroquin (1/2 time Comms & 1/2 time IT)
Network Systems Engineer	1	1	1		Ken Lin
Network Systems Administrator	2	2	2		May Foroudi, Ben Miller
Computer Systems Supervisor	1	1	1		Sarah Turner
Computer Systems Technician	2	2	2		Arthur Hong, Santiago Naranjo
Help Desk Technician	1	1	1		Alex Vasquez
<b>Communications Division</b>					
Communications Manager	1	1	1		Steve Jordan
Communications Technician II	2	2	2		James Day, Alex Ybarra
Office Technician	0.5	0.5	0.5		Yuri Marroquin (1/2 time Comms & 1/2 time IT)
	<b>44</b>	<b>44</b>	<b>44</b>	<b>0</b>	



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY 2018/19

ADMINISTRATIVE BRANCH					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Deputy Chief, Administration	1	1	1		Greg Casentini
<b>HUMAN RESOURCES</b>					
Human Resources Manager	1	1	1		Melisa Maddux
Administrative Specialist	1	1	1		Giovanna Read
Human Resources Analyst	1	1	1		Olesya Melnichuk
Human Resources Specialist	3	3	3		Julie Cole, Leslie Miller, Candace Sarlis
<b>FINANCE</b>					
Chief Financial Officer	1	1	1		Amanda Thomas
Controller	1	1	1		Ronald Empedrad
Payroll Supervisor	1	1	1		Sarah Ortiz
Payroll Analyst	1	1	1		Robyn Almeida
Administrative Analyst	1	1	1		Sherri Martucci
Financial Analyst	1	1	1		Tara Maeller
Accounting Specialist	1	1	1		Natividad Manalo
Accounting Technician	6	5	6		Brown, Cheung, Falls, Guerrero, Houston, <i>vacant</i>
<b>DEVELOPMENT</b>					
Economic Development Manager	1	1	1		Jeff Frye
Accounting Specialist (Grants)	1	1	1		R. Marie Bernal
<b>COMMUNITY RISK REDUCTION</b>					
Fire Marshal	1	1	1		Lisa Barsdale
Deputy Fire Marshal	1	0	0		position unfunded
Administrative Specialist	1	1	1		Michelle Dehoney
Plan Intake Specialist	3	3	3		Shana Mamulski, Cora Zielinski, Michael Toney
Office Technician	2.5	2.5	2.5		Joanna Navarro, Allie Zablotskiy, Nanette Goodwin(1/2 time Community Relations & 1/2 time CRRD)
Supervising Inspector	3	3	3		A. Nygren, M. Hambrick, C. Fields
Fire Inspector II	14	7	9		Olivares, T. Olcese, M. Olcese, Schmidt, Callison, Ganea, Hampton (all vacant positions are filled with Inspector I)
Fire Inspector I		4	5		Kauppi, Klets, Whitney ( <i>4 vacant between Inspector II &amp; I</i> )
Geographic Information Specialist II	1	1	1		Denis Murray
	48.5	43.5	47.5	0	



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

Mid-Year Budget FY 2018/19

<b>PART-TIME, TEMPORARY, RETIRED ANNUITANTS, RESERVE &amp; REIMBURSED</b>					
Position	Auth'd Positions	Actual Filled Positions	Funded Positions	Proposed Changes	Employee(s) / Comments
Retired Annuitants (part-time)	17	6	6		
Reserve Firefighters	14	10	14		Barnes, Berry, Burwell, Driver, Golosinskiy, Manley, Siebert, Spiegelberg, Morris, Amstutz (4 vacant)
Helicopter Pilot (part-time)	3	3	3		Combs, Cotter, Smith
Part-Time Helicopter Maintenance Program Manager	1	0	0		
Air Ops Manager/Special Ops Capt	1	1	0		<i>Not Funded - part-time position filled by a suppression Captain</i>
<b>California Fire and Rescue Training Authority (CFRTA)</b>					
Deputy Executive Director, Planning and Facilities	1	0	0		<i>Vacant</i>
<b>Urban Area Security Initiative</b>					
Planning and Exercise Coordinator	1	1	1		Jon Rudnicki, Reimbursed Position
	<b>37</b>	<b>20</b>	<b>23</b>	<b>0</b>	

\*Shown in two locations on the PAD

**SACRAMENTO METROPOLITAN FIRE DISTRICT**

1/1/2019

**PAY SCALE**

	1st Step	2nd Step	3rd Step	4th Step	5th Step
<b>Fire Chief</b>					21,912.07
<b>Senior Management Staff - Unrepresented Confidential</b>					
Chief Deputy					20,955.45
Deputy Chief					19,957.56
Assistant Chief				17,465.65	18,335.31
Fire Marshal				17,465.65	18,335.31
Chief Financial Officer				15,149.90	15,904.72
Chief Development Officer				15,149.90	15,904.72
<b>Management Staff - Unrepresented Confidential</b>					
Director of Information Technology	10,180.58	10,686.78	11,218.60	11,777.19	12,363.67
Economic Development Manager	8,480.29	8,901.74	9,344.37	9,809.31	10,296.55
Facility Manager	8,480.29	8,901.74	9,344.37	9,809.31	10,296.55
Controller	8,480.29	8,901.74	9,344.37	9,809.31	10,296.55
Fleet Manager	8,480.29	8,901.74	9,344.37	9,809.31	10,296.55
Human Resource Manager	8,480.29	8,901.74	9,344.37	9,809.31	10,296.55
Logistics Manager	8,480.29	8,901.74	9,344.37	9,809.31	10,296.55
Communications Manager	8,480.29	8,901.74	9,344.37	9,809.31	10,296.55
CQI Manager	8,404.47	8,821.46	9,259.65	9,720.13	10,202.88
Chief Pilot	8,316.40	8,728.93	9,161.52	9,615.31	10,092.51
Grant / Economic Dev Coor	8,298.56	8,711.09	9,143.68	9,598.58	10,075.79
Assistant Logistics Manager	7,537.05	7,911.67	8,304.14	8,716.67	9,149.25
Assistant Fleet Manager	7,537.05	7,911.67	8,304.14	8,716.67	9,149.25
<b>Unrepresented Confidential - Exempt</b>					
Network Systems Engineer	8,144.70	8,549.43	8,974.21	9,420.20	9,888.47
Computer Systems Supervisor	7,654.12	8,034.31	8,433.46	8,852.68	9,291.97
Purchasing Agent	7,134.56	7,487.98	7,859.27	8,249.50	8,658.68
Accounting Supervisor	6,947.24	7,291.77	7,653.01	8,033.20	8,432.36
Human Resources Analyst	6,814.56	7,152.39	7,506.95	7,879.32	8,270.70
Facilities Supervisor	6,720.91	7,054.27	7,404.37	7,772.30	8,158.06
Administrative Analyst	6,681.89	7,013.03	7,360.87	7,726.59	8,110.13
Payroll Analyst	6,681.89	7,013.03	7,360.87	7,726.59	8,110.13
Financial Analyst	6,681.89	7,013.03	7,360.87	7,726.59	8,110.13
Board Clerk	6,113.26	6,416.52	6,734.27	7,067.66	7,417.76
Office Manager / Workers' Comp Spec	6,113.26	6,416.52	6,734.27	7,067.66	7,417.76
Staffing Specialist	6,113.26	6,416.52	6,734.27	7,067.66	7,417.76
Sr. Staff Adm Coor/Fire Chief's Secty	5,642.74	5,922.59	6,215.83	6,523.56	6,846.89
Procurement Specialist	4,511.08	4,734.07	4,968.21	5,213.50	5,471.05
Accounting Specialist	4,511.08	4,734.07	4,968.21	5,213.50	5,471.05
Human Resources Specialist	4,511.08	4,734.07	4,968.21	5,213.50	5,471.05
Payroll Specialist	4,511.08	4,734.07	4,968.21	5,213.50	5,471.05
Administrative Specialist	4,511.08	4,734.07	4,968.21	5,213.50	5,471.05
<b>Unrepresented Confidential - Non-Exempt</b>					
Network Systems Administrator	7,364.23	7,729.94	8,113.47	8,515.97	8,938.52
Database Technician	6,947.24	7,291.77	7,654.12	8,034.31	8,433.46
Communications Technician III	6,210.26	6,517.98	6,841.32	7,180.27	7,537.05
Communications Technician II	6,056.39	6,356.31	6,671.84	7,002.98	7,350.86
Computer Systems Technician	5,086.38	5,338.37	5,601.49	5,879.13	6,170.12
Warehouse Supervisor	5,027.30	5,275.92	5,536.83	5,811.10	6,098.76
Health & Fitness Program Manager	4,761.94	4,997.19	5,244.71	5,504.49	5,776.54
Help Desk Technician	3,998.20	4,195.56	4,401.83	4,619.24	4,847.80

	1st Step	2nd Step	3rd Step	4th Step	5th Step
<b>Administrative/Support Personnel Assoc:</b>					
Facilities Technician	6,114.37	6,417.65	6,735.40	7,069.88	7,421.09
Facilities Assistant	4,682.77	4,913.57	5,156.63	5,411.96	5,679.54
Safety Specialist	4,511.08	4,734.07	4,968.21	5,213.50	5,471.05
Plan Intake Specialist	4,511.08	4,734.07	4,968.21	5,213.50	5,471.05
Video Technician	4,437.50	4,657.13	4,886.83	5,128.76	5,381.85
Logistic Technician	4,198.89	4,406.27	4,623.68	4,852.24	5,091.95
Accounting Technician	4,006.02	4,203.35	4,410.73	4,628.14	4,856.71
Office Technician	3,516.54	3,689.37	3,871.09	4,061.76	4,262.46
<b>Hourly Position</b>					
SRPP - Paramedic	19.33	20.28	21.29		
SRPP - EMT	17.13	17.98	18.89		

	1st Step	2nd Step	3rd Step	4th Step	5th Step	6th Step	7th Step
<b>Local 522:</b>							
Recruit Firefighter					4,819.93		
Firefighter (effective 3/24/11)	5,554.67	5,828.96	6,116.60	6,418.75	6,736.51	7,069.88	7,419.98
Fire Engineer	6,762.17	7,096.65	7,447.85	7,816.90	8,203.80		
Fire Captain	7,568.27	7,942.89	8,336.45	8,748.98	9,182.71		
Battalion Chief	9,196.10	9,652.10	10,130.41	10,633.26	11,160.63		
Fire Inspector I	5,017.26	5,263.67	5,523.46	5,795.50	6,080.93		
Fire Inspector II	6,765.50	7,100.00	7,451.20	7,820.24	8,207.13		
Fire Supervising Inspector	7,571.61	7,946.22	8,339.81	8,752.34	9,186.06		
Deputy Fire Marshal	9,007.66	9,453.64	9,921.93	10,413.61	10,929.84		
Fire Investigator I	5,013.91	5,260.33	5,520.11	5,792.14	6,077.58		
Fire Investigator II	6,762.17	7,096.65	7,447.85	7,816.90	8,203.80		
Fire Supervising Investigator	7,568.27	7,942.89	8,336.45	8,748.98	9,182.71		
Hazardous Materials Inspector	7,279.50	7,639.61	8,017.58	8,414.51	8,831.50		
Public Education Technician	4,457.57	4,676.09	4,905.77	5,147.71	5,400.81		
Community Relations Specialist	4,893.50	5,134.33	5,387.42	5,652.77	5,931.52		
Community Relations Coordinator	5,347.29	5,610.41	5,886.93	6,177.92	6,483.41		
Geographic Information Specialist I							
Geographic Information Specialist II	4,962.64	5,206.80	5,463.24	5,731.94	6,015.14		
Shop Assistant	3,445.19	3,613.54	3,790.83	3,977.01	4,172.14		
Parts Buyer	4,974.89	5,220.18	5,477.74	5,747.56	6,030.76		
Fire Mechanic	6,173.45	6,477.84	6,797.82	7,133.44	7,485.76		
Master Fire Mechanic	6,866.97	7,205.91	7,562.69	7,937.30	8,329.77		

<b>Hourly Position:</b>	
Effective: 1/1/2018	
Hourly Employees	12.00
PT Helicopter Pilot	45.00
PT Helicopter Mechanic	45.00