



Mid-Year Budget

Fiscal Year 2012/13

July 1, 2012 – June 30, 2013

Presented by:
Kurt P. Henke
FIRE CHIEF
&
Rhonda McFarlane
CHIEF FINANCIAL OFFICER



February 14, 2013



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Sacramento Metropolitan Fire District

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KURT P. HENKE
Fire Chief

DATE: February 14, 2013
TO: Board of Directors
FROM: Kurt P. Henke, Fire Chief
RE: Recommended Mid-Year Budget Update

THE BUDGET PROCESS

The budget process is a collaborative effort of management and District personnel. Together, we forged this recommended mid-year budget update to realistically reflect revenue sources and carefully consider every line item to include only essential costs for each division to make sure mission critical expenditures are maintained for public safety services to the community. Each division manager has significant input during the mid-year budget process and monitors their division's budget to stay within the overall resources allocated to their division. It has been six months since the "Final" Budget was adopted by the Board. This update serves to reflect the financial impact of changes occurring over the last six months.

As with all of the District's budgeting, fiscal responsibility is the guiding principle used in the budget process. This involves balancing ongoing spending with ongoing revenues, addressing current obligations, using one-time money for one-time expenditures, and seeking greater cost recovery where appropriate for providing public services.

This report, with accompanying attachments, represents the mid-year budget update and proposed mid-year budget adjustments covering all funds of the District for the fiscal year ending June 30, 2013.

SUMMARY

Revenue and cost reimbursement increases to the District General Fund total \$5 million. These resources are being directed to reimburse labor costs for deployments outside of the District, fund emergency capital and apparatus repairs, fund firefighter recruitment and an academy linked to accepting the new SAFER grant, and to further fund the new Single Role Paramedic Program (SRPP). In addition, one-time revenues are being used to fund the Sacramento County's retirement system for unfunded retiree liabilities assumed by the District from predecessor fire agencies.

DESCRIPTION	FINAL BUDGET	RECOMMENDED ADJUSTMENTS	MID-YEAR BUDGET
REVENUE	\$ 146,868,691	\$ 4,984,429	\$ 151,853,120
<i>LABOR COSTS</i>	129,583,837	4,285,162	133,868,999
OTHER OPERATING EXPENDITURES & DEBT SERVICE	18,274,455	656,260	18,930,715
CAPITAL ASSETS	588,264	509,722	1,097,986
<i>OTHER EXPENDITURES:</i>	18,862,719	1,165,982	20,028,701
EXPENDITURES	148,446,556	5,451,144	153,897,700
TRANSFERS	1,577,865	466,715	2,044,580
REVENUE LESS EXPENDITURES PLUS TRANSFERS	\$ -	\$ -	\$ -

DISCUSSION

General Fund

Revenues are now projected to be \$5 million higher than originally budgeted due changes in property tax revenue estimates, new RDA Successor Agency residual payments, and significant deployment cost reimbursements.

With new information from Sacramento County, the District is able to increase the property tax revenue estimates. The initial budget forecast had the current year loss at \$4 million from the amounts received in fiscal year 2011/12. The updated fiscal year estimate shows a \$1.9 million loss in revenue, so the District is able to add \$2.1 million in property tax receipts. Significant property tax appeals are progressing through the County Assessor's office and could potentially impact the District's revenues further at a later time. Since the economic downturn the District's property tax losses total \$24 million per year.

In 2012, Governor Brown disbanded Redevelopment Agencies (RDA). Three existed in the District's boundaries: Sacramento County, City of Citrus Heights and City of Rancho Cordova. Successor Agencies were established for each of these former RDAs to wind down their existing obligations, liquidate assets, and disburse residual funds. In the current fiscal year, the District is expecting \$1 million in residual payments from the RDA Successor Agencies. Much of this represents liquidation of assets and will not be ongoing revenue in the short-term. The District receives these monies since a portion of the RDA funding was diverted from District property tax receipts. Because the amounts of residual distributions were unknown at Final budget adoption, no amounts were included previously.

During the summer and fall the District was a significant partner to other agencies in wildfire suppression deploying firefighters to 25 fires as well as hurricanes Sandy and Isaac. The District receives full reimbursement for personnel (overtime), equipment, and administration costs on such deployments. Current year reimbursements total \$1.9 million. No amounts were in the Final budget for deployments as these reimbursements are dependent on uncertain needs of the other agencies and the District's ability to provide personnel.

The District has not received any of its supplemental MediCal payments known as GEMT. A final decision on eligible costs by the U.S. Department of Health and Human Services is expected in the next few weeks, which will allow the cost reimbursement requests to go forward. There is a chance the \$6.7 million in the budget for this could come after June 30, 2013, but it will be credited back to the fiscal year 2012/13 budget if received within 90 days of year-end.

The Community Risk Reduction Division is coordinating fire inspections and anticipates meeting its budget although revenue to date is just 14% of budget. This means another \$4.1 million of inspections must occur in the next four months to meet budget. Again, if the 2012/13 inspection receipts are collected within 90 days of year-end, it will be credited back to fiscal year 2012/13 revenue.

Major factors influencing \$4.3 million in higher labor costs are \$1.7 million in deployment overtime (fully reimbursed), \$300,000 in additional CalPERS retirement costs for SRPP personnel, and \$2.7 million to pay down the unfunded Sacramento County retiree liabilities from predecessor agencies. The number of personnel remains consistent with the Final Budget.

The District was fortunate to receive another SAFER (Staffing for Adequate Fire and Emergency Response) grant to fund 24 paramedic/firefighters. The \$5.6 million grant award covers labor costs (see Grant Fund section) but not screening, training and gear. Revisions to Services and Supplies expenditures include \$358,000 for screening, training and equipping an additional firefighter academy. The additional paramedic/firefighters will staff two engine companies for a two-year period.

The District's two helicopters are essential to the community for regional rescue operations. Only one is operational at this time. Helicopter repairs costing \$153,000 are necessary for safety and functionality of Copter 1. The two helicopters share a hoist that is also in need of refurbishment for \$92,000. The hoist repair cost had been budgeted in the Capital Facilities Fund but was deemed not eligible for development fee use or debt proceeds funding.

Conversely, expenditures for election costs, dispatch services and employee physicals were reduced in total by \$440,000. Of note is the reduction of \$223,000 in employee physicals resulting from the receipt of grant funds to cover these costs.

Overall there is a \$5 million increase in operating costs of the District.

Capital costs are being increased \$510,000. Included are essential roof repairs to four of the District's fire stations totaling \$265,000. In one case, the repairs include replacing a roof beam that has been temporarily shored up for the safety of personnel. An additional \$145,000 is being spent on ramp installation at Station 65.

Budgeted transfers to the Grant Fund are being reduced to \$46,285, the 20% match for six months of the Assistance to Firefighter Grant for fitness and wellness (see Grant Fund section). A \$95,000 transfer is being added from the General Fund to the OPEB (Other Post Employment Benefit) Fund to pre-fund retiree medical costs. This amount represents six months of healthcare cost savings from active employees transferring to lower cost plans.

After all of the recommended mid-year adjustments are made, the General Fund Reserves decrease \$1.2 million. This decrease is about 60% of the net startup costs for the Single Role Paramedic Program (SRPP). Once medic fees come in from SRPP operations it will replenish

reserves and allow the General Fund budget to be in balance. The budget includes SRPP revenue beginning in June 2013.

Capital Facilities Fund

Building of the Urban Search and Rescue “props” for the Zinfandel training facility has been added to expenditures for \$1.3 million. This full amount is being reimbursed to the District by the California Fire and Rescue Training Authority (CFRTA), also being added to the District’s revenue. CFRTA is a joint powers authority whose members include the District, CalFire and the County of Sacramento. The training facility will be used by their personnel.

The District is in the process of updating its Capital Facilities Plan and has added \$69,000 in other services for related GIS mapping. Lastly, an additional transfer of \$20,000 to the Leased Property Fund is needed to cover higher than expected building utility costs. This transfer is a temporary loan and will be repaid once the surplus properties are fully leased.

Leased Property Fund

Since the Final budget was adopted the District was able to lease its former administrative building with the tenant moving in January 1, 2013. Changes were made to the budget to incorporate terms of the new lease. These changes include lowering the rent for this property, lowering landlord tenant improvements, adjusting utilities and maintenance costs and compensating the real estate agent. Other changes are to adjust utilities for all of the properties, and moving Station 102 costs back to the General Fund to house the SRPP operations. These changes increased the transfers from the Capital Facilities Fund by \$20,000.

Grant Fund

Adjustments to the Grant Fund are needed to add two new grants. The new SAFER 2012 grant will be funded the last two months of the fiscal year for \$469,000. As discussed earlier it funds 24 paramedic/firefighters for a two-year period and is for a total of \$5.6 million.

A new Assistance to Firefighters Grant for fitness and wellness was also awarded to the District for \$462,846. Eighty percent of the grant award is funded by the Federal Emergency Management Agency and the remaining 20% is matched by the District. As a result of this grant the General Fund was able to reduce operating costs by \$223,000 in the current fiscal year.

Lastly, the revenue and expenditures for the earlier SAFER 2010 grant was adjusted to include certain prior year revenue and expenditures to comply with Sacramento County budget policies.

Other Post Employment Fund

In July 2012, the District established a trust to prefund post-retirement medical benefits. The District is in transition from the “pay as you go” basis to its goal of adequately funding the OPEB costs annually. The Final budget includes \$1.78 million in restricted reserves that were deposited in the trust. A trust deposit mid-year adjustment for \$95,000 is being added to direct employee healthcare premium savings to the trust (see General Fund section). The District plans to do this for all future savings and has been negotiating with the labor union to lower the District’s healthcare premium costs and seek employee participation in funding these costs.

FISCAL IMPACT

Adoption by the Board of Directors will impact the use of General Fund reserves by \$49,000. Fiscal year-end General Fund Reserves are estimated to be about \$11.7 million after the mid-year budget adjustments.

RECOMMENDATION

Staff recommends that the Board of Directors adopt the attached Mid-Year Budget Adjustments for the fiscal year ended June 30, 2013.

Submitted by:

Approved by:



Rhonda McFarlane, CPA
Chief Financial Officer



Kurt P. Henke
Fire Chief

Fiscal Year 2012/13 Mid-Year Budget

Fund 212A GENERAL OPERATING FUND





BUDGET SUMMARY - GENERAL OPERATING FUND 212A

Mid-Year Adjustments to the Final Budget FY2012/13

	FINAL BUDGET	ADJUSTMENT	MID-YEAR BUDGET
REVENUE	\$ 146,868,691	\$ 4,984,429	\$ 151,853,120
EXPENDITURES:			
LABOR COSTS	129,583,837	4,285,164	133,869,001
OTHER EXPENDITURES:			
SERVICE & SUPPLIES	15,970,755	659,931	16,630,686
TAXES, LICENSES, ASSES/CONTR	2,303,700	(3,672)	2,300,028
CAPITAL ASSETS	588,264	509,722	1,097,986
	18,862,719	1,165,980	20,028,699
Total Expenditures	148,446,556	5,451,144	153,897,700
REV LESS EXP	(1,577,865)	(466,715)	(2,044,580)
TRANSFERS:			
TO SIMULATOR FUND 212S	(41,620)	-	(41,620)
TRANSFER TO GRAND FUND 212G	(482,027)	435,742	(46,285) *
FROM RESERVES TO BALANCE	1,601,512	(386,819)	1,214,693
FROM CAPITAL FACILITIES FUND 212D	500,000	-	500,000
FROM PENSION OBLIGATION FUND 212E	-	513,000	513,000
TO OPEB FUND 212F	-	(95,208)	(95,208)
Total Transfers	1,577,865	466,715	2,044,580
REV LESS EXP PLUS TRANSFERS	\$ -	\$ -	\$ -

EXPENDITURES SUMMARY BY DIVISION		FINAL BUDGET	ADJUSTMENT	MID-YEAR BUDGET
OFFICE OF THE FIRE CHIEF -				
03.087	FCHF FIRE CHIEF	\$ 740,014	\$ -	\$ 740,014
05.076	BRDD BOARD OF DIRECTORS	169,454	(110,000)	59,454
ADMINISTRATION (WELLS) -				
44.066	NOND NON-DIVISIONAL	840,017	(5,446)	834,571
45.078	COMM COMMUNICATION	420,907	103,500	524,407
45.079	DATA INFORMATION TECHNOLOGY	1,097,725	21,950	1,119,675
47.071	DCMP DEFERRED COMP	44,968	-	44,968
47.109	FNCE FINANCE	2,198,425	(53,279)	2,145,146
32.091	HRES HUMAN RESOURCES	736,747	166,695	903,442
13.022	WKCO WORKERS COMP	640,049	15,936	655,985
34.XXX	UTIL UTILITIES	669,003	(8,155)	660,848
OPERATIONS (HOLBROOK) -				
06.077	CISM CRITICAL INCIDENT STRESS MNGT	200	-	200
09.099	OPER OPERATIONS	27,530	-	27,530
52.113	CPTR AIR OPS	551,810	261,253	813,063
11.020	CSER COMMUNITY SERVICES	49,050	750	49,800
21.068	CERT CITIZENS' EMERGENCY RESPONSE TEAM	1,463	2,600	4,063
35.080	DISP DISPATCH	2,902,456	(106,504)	2,795,952
37.083	EMSS EMERGENCY MEDICAL SERVICES	2,531,206	(18,000)	2,513,206
26.106	SRPP SINGLE-ROLE PARAMEDIC PROGRAM	7,680	148,567	156,247
18.072	EPSO EMERGENCY PLANNING/SPECIAL OPS	13,135	(810)	12,325
12.021	FITW FITNESS	333,528	(223,177)	110,351
19.070	HZMT HAZMAT	4,000	5,000	9,000
50.007	REAC RECRUIT ACADEMY	200,000	(44,317)	155,683
28.101	SAFE SAFETY	627,800	293,500	921,300
42.009	SPWD SUPPRESSION WIDE	2,550	-	2,550
23.037	TRNG TRAINING	282,606	61,612	344,218
53.114	USAR URBAN SEARCH AND RESCUE	1,500	-	1,500
58.120	RFFP RESERVE FIRE FIGHTER PROGRAM	-	82,060	82,060
SUPPORT SERVICES (COCKRUM) -				
15.011	APEQ APPARATUS AND EQUIPMENT	205,364	6,375	211,739
40.086	FACM FACILITIES	289,300	484,222	773,522
41.088	FLTM FLEET	1,026,772	58,700	1,085,472
31.090	CRRD COMMUNITY RISK REDUCTION DIVISION	206,357	10,048	216,405
34.094	LOGS LOGISTICS	2,041,104	12,900	2,054,004
TOTALS:		\$ 18,862,721	\$ 1,165,980	\$ 20,028,701

*Final Budget amount includes Board approved adjustment dated October 11, 2012.



**REVENUE DETAIL - GENERAL OPERATING FUND 212A
Mid-Year Adjustments to the Final Budget FY2012/13**

Acct		Final Budget	Adjustments	Fire Chief's Adjustments	Post Budget Manager Meeting	Mid-Year Budget
9101	Current secured property taxes	\$ 94,213,656	\$ 2,119,344	\$ -	\$ 33,000	\$ 96,366,000
9102	Current unsecured property taxes	4,471,000	(8,444)		744	4,463,300
9103	Supplemental property taxes	104,000				104,000
9104	Secured delinquent property taxes	1,895,000				1,895,000
9105	Supplemental delinquent property taxes	20,000				20,000
9106	Unitary current secured taxes	1,497,000	(32,302)		1,202	1,465,900
9120	Secured redemption taxes	1				1
9130	Prior unsecured property taxes	168,000				168,000
9140	Property tax penalties	29,000	(5,000)			24,000
9196	Redevelopment Successor Agency	-	421,668	300,540	299,792	1,022,000
9310	Vehicle code fines	1,774				1,774
9320	Other court fines	8,195				8,195
9410	Interest	30,035			(30,035)	-
9429	Building rental	42,394				42,394
9522	Homeowners Property Tax Revenue	1,533,000	(11,100)		5,100	1,527,000
9531	Aid/Other Local Gov't Agency	5,090,324	(112,500)			4,977,824
9533	Redevelopment Agency-Passthru	600,451	(225,339)	225,339	1	600,452
9639	Deployments and other fire srvc reimb.	-	1,913,365			1,913,365
9643	Fees-Inspections, Permits & Plan Review	4,800,000				4,800,000
9648	Fire control service	9,000				9,000
9649	Copying service	13,765	16,235		5,000	35,000
9669	GEMT Medical Supplemental Reimb.	2,905,000				2,905,000
9669	Medical care (medic fees)	24,095,000				24,095,000
9693	Education training service (LRCC)	396,000			6,000	402,000
9699	Contract service revenue (AMR)	398,328				398,328
9730	Donations	-	14,611		(11,980)	2,631
9740	Insurance proceeds	-	327			327
9762	Special tax - Sloughhouse fire protection	706,000				706,000
9790	Revenues - others	7,000	11,455		-	18,455
9790	Revenues - other (Def. Comp.)	44,968				44,968
9799	Revenues prior years	-				-
9799	Revenue prior years - GEMT	3,789,800				3,789,800
9862	Proceeds from sale of personal property	-	45,183		2,222	47,405
		\$ 146,868,691	\$ 4,147,504	\$ 525,879	\$ 311,046	\$ 151,853,120



EXPENDITURES DETAIL - GENERAL OPERATING FUND 212A
Mid-Year Adjustments to the Final Budget FY2012/13

		MID-YEAR BUDGET FY 2012/2013		
	Description	Final Budget	Adjustments	Mid-Year Budget
110000	SALARIES AND WAGES	\$ 78,986,517.00	\$ 2,062,537.50	\$ 81,049,054.50
121000	RETIREMENT	28,174,933.09	2,662,857.88	30,837,790.97
122000	OASDHI: FICA/MEDICARE	1,103,213.44	(81,497.00)	1,021,716.44
123000	GROUP HEALTH INSURANCE	18,829,173.14	(359,458.52)	18,469,714.62
124000	WORKERS COMPENSATION	2,400,000.00	724.00	2,400,724.00
125000	UNEMPLOYMENT	40,000.00	0.00	40,000.00
199900	UNDESIGNATED	50,000.00	0.00	50,000.00
TOTAL LABOR COSTS		129,583,837	4,285,164	133,869,001
200500	ADS/LEGAL NOTICES	11,996.00	0.00	11,996.00
201500	PRINT & COPY SERVICES	12,000.00	0.00	12,000.00
201600	PRINT/COPY SUPPLY	608.80	2,000.00	2,608.80
202100	BOOKS, SUBSCRIPTION SERVICE	4,399.00	(800.00)	3,599.00
202200	BOOKS, SUBSCRIPTION (PERM LIB)	12,428.00	0.00	12,428.00
202300	AUDIO VIDEO PRODUCTION SERVICES	12,500.00	0.00	12,500.00
202700	RECORDS/CASSETTE SUPPLIES	200.00	0.00	200.00
202900	BUSINESS/CONFERENCE-HAI conference	132,357.00	4,648.40	137,005.40
203100	BUSINESS ACTIVITY EXP (NON-EE)	13,400.00	750.00	14,150.00
203500	EDUC/TRAINING SERVICES	190,758.00	152,567.00	343,325.00
203600	EDUCATION/TRAINING SUPPLIES	25,700.00	13,300.00	39,000.00
203800	EMPLOYEE AWARDS	7,800.00	0.00	7,800.00
203900	EMPLOYEE TRANSPORTATION	4,050.00	0.00	4,050.00
204100	OFFICE EQUIP NOT INVENTORIED	3,650.00	0.00	3,650.00
204500	FREIGHT/SHIPPING	4,600.00	0.00	4,600.00
205100	INSURANCE LBLTY,PPTY,W/C,ETC.	927,490.00	562.00	928,052.00
206100	MEMBERSHIPS	25,073.00	1,000.00	26,073.00
206600	PHOTO SUPPLY	2,000.00	0.00	2,000.00
207600	OFFICE SUPPLIES	88,500.00	0.00	88,500.00
208100	POSTAGE SUPPLIES	4,400.00	0.00	4,400.00
208500	PRINTING/BINDING	31,060.15	3,100.00	34,160.15
210300	LNDSCP SVC/WEED ABTM/PEST CTRL	60,769.00	28,140.00	88,909.00
210400	LANDSCAPE SUPPLY	7,500.00	0.00	7,500.00
211100	BUILDING SERVICE	120,700.00	0.00	120,700.00
211200	BUILDING SUPPLY	40,050.00	0.00	40,050.00
213100	ELECTRICAL SERVICE	29,000.00	0.00	29,000.00
213200	ELECTRICAL SUPPLY	15,000.00	0.00	15,000.00
215100	MECH SYSTEMS SERVICE	61,000.00	35,000.00	96,000.00
215200	MECH SYSTEMS SUPPLY	20,000.00	0.00	20,000.00
216200	PAINTING SUPPLY	4,000.00	0.00	4,000.00
216700	PLUMBING SERVICE	26,000.00	0.00	26,000.00
216800	PLUMBING SUPPLY	7,500.00	0.00	7,500.00
217100	REAL PROPERTY RENTAL	28,528.00	0.00	28,528.00
219100	ELECTRICITY	601,767.00	16,365.00	618,132.00
219200	NATURAL GAS	122,473.00	(33,600.00)	88,873.00
219300	REFUSE SERVICE	37,519.00	2,410.00	39,929.00
219500	SEWAGE SERVICE	51,249.00	2,536.00	53,785.00



EXPENDITURES DETAIL - GENERAL OPERATING FUND 212A
Mid-Year Adjustments to the Final Budget FY2012/13

		MID-YEAR BUDGET FY 2012/2013		
	Description	Final Budget	Adjustments	Mid-Year Budget
219700	PHONE SERVICE	449,725.00	0.00	449,725.00
219800	WATER SERVICE	101,655.00	2,944.00	104,599.00
220500	VEHICLE MAINTENANCE SERVICE	837,610.00	193,000.00	1,030,610.00
220600	VEHICLE MAINTENANCE SUPPLY	426,940.00	20,000.00	446,940.00
222600	EXPENDABLE TOOLS	8,100.00	0.00	8,100.00
223100	FIRE EQUIPMENT SERVICE	43,330.00	0.00	43,330.00
223200	FIRE EQUIPMENT SUPPLY	222,639.00	12,065.00	234,704.00
223600	FUELS AND LUBRICANTS	1,719,075.00	7,900.00	1,726,975.00
225100	MEDICAL EQUIPMENT SERVICE	7,000.00	0.00	7,000.00
225200	MEDICAL EQUIPMENT SUPPLY	18,652.00	3,000.00	21,652.00
226400	OFFICE EQUIPMENT/FURNITURE	3,000.00	0.00	3,000.00
226500	COMPUTER INVENTORIAL EQUIPT.	8,700.00	0.00	8,700.00
226600	STATION FURNISHINGS	22,050.00	0.00	22,050.00
227100	COMM EQUIP SERVICE	31,275.00	0.00	31,275.00
227200	COMM EQUIP SUPPLY	137,656.00	400.00	138,056.00
227500	OTHER EQUIPMENT RENTAL/LEASE	15,925.00	6,500.00	22,425.00
228100	SHOP EQUIP SERVICE	9,000.00	0.00	9,000.00
228200	SHOP EQUIP SUPPLY	2,200.00	0.00	2,200.00
229100	OTHER EQUIP SERVICE	34,975.00	0.00	34,975.00
229200	OTHER EQUIPMENT SUPPLY	17,025.00	0.00	17,025.00
231300	CLOTHING REPAIRS	78,500.00	0.00	78,500.00
231400	SAFETY CLOTHING AND SUPPLIES	572,560.00	340,527.73	913,087.73
232100	CUSTODIAL SERVICE	36,680.00	0.00	36,680.00
232200	CUSTODIAL SUPPLY	85,000.00	0.00	85,000.00
233100	CATERING SERVICE	7,000.00	0.00	7,000.00
233200	FOOD SUPPLY	44,650.00	2,200.00	46,850.00
234200	KITCHEN SUPPLY(Non-Food Items)	2,000.00	0.00	2,000.00
235100	LAUNDRY SERVICE	18,000.00	0.00	18,000.00
244300	MEDICAL SERVICE	440,207.00	(136,167.00)	304,040.00
244400	MEDICAL SUPPLY	785,586.00	37,000.00	822,586.00
250200	ACTUARIAL SERVICE	26,000.00	0.00	26,000.00
250500	FINANCIAL SERVICE	170,000.00	(30,000.00)	140,000.00
253100	LEGAL SERVICE	165,000.00	0.00	165,000.00
254100	PERSONNEL SERVICE	162,864.00	85,000.00	247,864.00
256200	TRANSCRIPTION SERVICES	1,000.00	0.00	1,000.00
259100	OTHER SERVICE	2,675,852.00	70,936.40	2,746,788.40
281100	COMPUTER SERVICE	389,070.00	17,600.00	406,670.00
281200	COMPUTER SUPPLY	85,264.50	10,550.00	95,814.50
281700	ELECTION SERVICE	122,000.00	(110,000.00)	12,000.00
285200	PHYSICAL FITNESS SUPPLIES	19,800.00	0.00	19,800.00
289800	OTHER SUPPLIES	38,067.55	5,000.00	43,067.55
293100	DISPATCH SERVICE	2,902,456.00	(106,504.00)	2,795,952.00
293400	PUBLIC WORKS SERVICE	18,866.00	0.00	18,866.00
296200	GENERAL SERVICE PARKING CHARGE	1,000.00	0.00	1,000.00
298400	RADIO SYSTEMS	208,775.00	0.00	208,775.00



EXPENDITURES DETAIL - GENERAL OPERATING FUND 212A
Mid-Year Adjustments to the Final Budget FY2012/13

	Description	MID-YEAR BUDGET FY 2012/2013		
		Final Budget	Adjustments	Mid-Year Budget
299900	UNDESIGNATED	50,000.00	0.00	50,000.00
TOTAL SERVICE AND SUPPLIES		15,970,755	659,931	16,630,686
321000	INTEREST EXPENSE	20,000.00	0.00	20,000.00
345000	TAXES/LICENSES/ASSESSMENTS	2,067,700.00	(3,226.24)	2,064,473.76
370000	CONTRIBUTIONS TO OTHER AGENCIES	216,000.00	(446.00)	215,554.00
TOTAL TAXES, LICENSES, ASSESSMENTS & CONTRIBUTIONS		2,303,700	(3,672)	2,300,028
420100	STRUCTURES/IMPROVEMENTS	0.00	409,500.00	409,500.00
420200	NON-STRUCTURE	0.00	14,722.00	14,722.00
430300	EQUIPMENT	538,264.00	85,500.00	623,764.00
460300	UNDESIGNATED	50,000.00	0.00	50,000.00
TOTAL CAPITAL ASSETS		588,264	509,722	1,097,986
TOTAL FY 2012/2013 MID-YEAR BUDGET		\$ 148,446,556	\$ 5,451,144	\$ 153,897,700

Fiscal Year 2012/13 Mid-Year Budget

Fund 212D CAPITAL FACILITIES FUND





REVENUE & EXPENDITURE DETAIL - CAPITAL FACILITIES FUND 212D
Mid-Year Adjustments to the Final Budget FY2012/13

	FINAL BUDGET	ADJUSTMENT	MID-YEAR BUDGET
REVENUE	\$ 3,155,343	1,315,000	\$ 4,470,343
EXPENDITURES:			
LABOR COSTS	-	-	-
SERVICE & SUPPLIES	158,320	69,000	227,320
TAXES, LICENSES, ASSES/CONTR	2,724,058	-	2,724,058
CAPITAL ASSETS	4,543,724	1,440,394	5,984,118
Total Expenditures	7,426,102	1,509,394	8,935,496
REV LESS EXP	(4,270,759)	(194,394)	(4,465,153)
TRANSFERS:			
TRANSFER FROM RESERVES TO BALANCE	4,864,353	214,732	5,079,085
TRANSFER TO LEASE PROPERTY FUND 212L	(93,594)	(20,404)	(113,998)
TRANSFER TO GENERAL FUND 212A	(500,000)	-	(500,000)
TRANSFER FROM FUND 212B	-	8	8
TRANSFER FROM FUND 212C	-	58	58
Total Transfers	4,270,759	194,394	4,465,153
REV LESS EXP PLUS TRANSFERS	\$ -	\$ -	\$ -

EXPENDITURES SUMMARY BY DIVISION	FINAL BUDGET	ADJUSTMENT	MID-YEAR BUDGET
2000's - SERVICES AND SUPPLIES			\$ 227,320
250500 FINANCIAL SERVICE	29,920	-	29,920
259100 OTHER SERVICE	-	69,000	69,000
281100 COMPUTER SERVICES	45,000	-	45,000
281200 COMPUTER SUPPLY	3,400	-	3,400
293400 PUBLIC WORKS SVC	80,000	-	80,000
3000's - TAXES, LICENSES, ASSESSMENTS AND CONTRIBUTIONS			\$ 2,724,058
321000 INTEREST EXPENSE	653,660	-	653,660
322000 PRINCIPLE PAYMENTS	1,670,398	-	1,670,398
370000 CONTRIBUTIONS TO OTHER AGENCY	400,000	-	400,000
4000's - CAPITAL ASSETS			\$ 5,984,118
420100 STRUCTURES/IMPROVEMENTS	1,815,000	1,425,000	3,240,000
430300 EQUIPMENT	2,728,724	15,394	2,744,118
TOTALS:	\$ 7,426,102	\$ 1,509,394	\$ 8,935,496

Fiscal Year 2012/13 Mid-Year Budget

Fund 212L LEASED PROPERTIES FUND





REVENUE & EXPENDITURE DETAIL - LEASED PROPERTIES FUND 212L
Mid-Year Adjustments to the Final Budget FY2012/13

	BEGINNING BUDGET	ADJUSTMENT	MID-YEAR BUDGET
REVENUE	\$ 1,073,594	(71,286)	\$ 1,002,308
EXPENDITURES:			
LABOR COSTS	-	-	-
SERVICE & SUPPLIES	268,570	83,714	352,284
TAXES, LICENSES, ASSES/CONTR	460,024	-	460,024
CAPITAL ASSETS	345,000	(155,000)	190,000
Total Expenditures	1,073,594	(71,286)	1,002,308
REV LESS EXP	-	-	-
TRANSFERS:			
FROM 212D CAPITAL FACILITIES FUND	\$ 93,594	20,404	\$ 113,998

EXPENDITURES SUMMARY BY DIVISION	FINAL BUDGET	ADJUSTMENT	MID-YEAR BUDGET
2000's - SERVICES AND SUPPLIES			\$ 352,284
210300 LANDSCAPE SCV/PEST CONTROL	\$ 16,860	\$ 1,650	18,510
211100 BUILDING SERVICE	56,000	-	56,000
215100 MECH SYSTEMS SUPPLY	10,000	(10,000)	-
219100 ELECTRICITY	117,785	28,160	145,945
219200 NATURAL GAS	23,806	274	24,080
219300 REFUSE SERVICE	3,459	47	3,506
219500 SEWER SERVICE	14,259	(720)	13,539
219800 WATER SERVICE	10,401	4,540	14,941
232100 CUSTODIAL SERVICE	-	12,000	12,000
259100 PROFESSIONAL SERVICES	16,000	47,763	63,763
3000's - TAXES, LICENSES, ASSESSMENTS AND CONTRIBUTIONS			\$ 460,024
321000 INTEREST EXPENSE	202,504	-	202,504
322000 PRINCIPLE PAYMENTS	257,520	-	257,520
4000's - CAPITAL ASSETS			\$ 190,000
420200 NON-STRUCTURE	345,000	(155,000)	190,000
TOTALS:	\$ 1,073,594	\$ (71,286)	\$ 1,002,308

**Fiscal Year 2012/13
Mid-Year Budget**

**Fund 212G
GRANTS FUND
&
Fund 212S
SIMULATOR GRANT FUND**





REVENUE & EXPENDITURE DETAIL - GRANTS FUND 212G
Mid-Year Adjustments to the Final Budget FY2012/13

	BEGINNING BUDGET	ADJUSTMENT	MID-YEAR BUDGET
REVENUE	\$ 5,372,096	1,545,649	\$ 6,917,745
EXPENDITURES:			
LABOR COSTS	2,413,259	600,967	3,014,227
SERVICE & SUPPLIES	178,280	111,135	289,415
TAXES, LICENSES, ASSES/CONTR	-	-	-
CAPITAL ASSETS	2,774,889	90,000	2,864,889
Total Expenditures	5,366,429	802,102	6,168,531
REV LESS EXP	5,667	743,547	749,214
TRANSFERS:			
FROM 212A GENERAL OPERATING FUND	482,027 *	(435,742)	46,285
REV LESS EXP PLUS TRANSFERS	\$ 487,693	\$ 307,805	\$ 795,498

EXPENDITURES SUMMARY BY DIVISION	FINAL BUDGET	ADJUSTMENT	MID-YEAR BUDGET
1000's - LABOR COSTS			\$ 3,014,227
111000 WAGES	\$ 1,284,251	\$ 391,671	1,675,922
113210 FLSA	33,617	-	33,617
114120 EMT INCENTIVE	64,209	-	64,209
114130 PARAMEDIC INCENTIVE	119,412	-	119,412
114140 EDUCATION INCENTIVE	45,236	-	45,236
115114 ANNUAL HOLIDAY PAY	-	-	-
121011 CalPERS-EMPLOYER MINUS COST SHARING	503,490	-	503,490
122020 MEDICARE	22,661	-	22,661
123010 MEDICAL - EMPLOYEES	300,672	204,937	505,609
123020 DENTAL	34,551	-	34,551
123030 VISION	4,303	-	4,303
123040 EMPLOYEE ASSISTANCE PROGRAM	-	4,359	4,359
123060 LIFE/AD&D	857	-	857
2000's - SERVICES AND SUPPLIES			\$ 289,415
202900 BUSINESS/CONFERENCE	-	-	-
203500 EDUC/TRAINING SRVICES	56,433	(19,500)	36,933
203600 EDUC/TRAINING SUPPLIES	11,056	19,500	30,556
223200 FIRE EQUIP SUPPLY	110,791	(40,000)	70,791
244300 MEDICAL SERVICE	-	151,135	151,135
4000's - CAPITAL ASSETS			\$ 2,864,889
430300 EQUIPMENT	2,774,889	90,000	2,864,889
TOTALS:	\$ 5,366,429	\$ 802,102	\$ 6,168,532

*Final Budget amount includes Board approved adjustment dated October 11, 2012.



REVENUE & EXPENDITURE DETAIL - SIMULATOR GRANT FUND 212S
Mid-Year Adjustments to the Final Budget FY2012/13

	BEGINNING BUDGET	ADJUSTMENT	MID-YEAR BUDGET
REVENUE	\$ 2,500,100	\$ -	\$ 2,500,100
EXPENDITURES:			
LABOR COSTS	79,450	-	79,450
SERVICE & SUPPLIES	2,660,375	-	2,660,375
TAXES, LICENSES, ASSES/CONTR	-	-	-
CAPITAL ASSETS	1,300,000	-	1,300,000
Total Expenditures	4,039,825	-	4,039,825
REV LESS EXP	\$ (1,539,725)	\$ -	\$ (1,539,725)
TRANSFERS:			
TRANSFER FROM RESERVES	1,498,105	-	1,498,105
TRANSFER FROM GENERAL FUND 212A	41,620	-	41,620
Total Transfers	1,539,725	-	1,539,725
REV LESS EXP PLUS TRANSFERS	\$ -	\$ -	\$ -

EXPENDITURES SUMMARY BY DIVISION		FINAL BUDGET	ADJUSTMENT	MID-YEAR BUDGET
1000's - LABOR COSTS				\$ 79,450
111000	WAGES	\$ 53,052	\$ -	53,052
114140	EDUCATION INCENTIVE	2,652	-	2,652
121020	PERS - MISC	2,856	-	2,856
122020	MEDICARE	816	-	816
123010	HEALTH INSURANCE	17,665	-	17,665
123020	DENTAL INSURANCE	1,644	-	1,644
123030	VISION INSURANCE	232	-	232
123050	LT DISABILITY	329	-	329
123060	LIFE/AD&D	204	-	204
2000's - SERVICES AND SUPPLIES				\$ 2,660,375
202900	BUSINESS/ADMIN COSTS	\$ 456,375	\$ -	456,375
203500	EDUC/TRAINING SERVICES	4,000	-	4,000
255100	PLANNING SERVICES	2,200,000	-	2,200,000
4000's - CAPITAL ASSETS				\$ 1,300,000
420100	STRUCTURES	800,000	-	800,000
430300	EQUIPMENT	500,000	-	500,000
TOTALS:		\$ 4,039,825	\$ -	\$ 4,039,825



GRANTS AWARD DETAIL

Mid-Year Adjustments to the Final Budget FY2012/13

GRANT/YEAR	AWARD DATE	GRANT PERIOD TO/FROM	GRANT NO.	PROJECT/ AWARD AMOUNT	reallocated
FY12 SHSGP Updated Avionics System	12/26/12	10/12/12 02/28/13	97.067 2012-SS-00123	\$ 50,000 50,000	✓
FY12 SAFER Staffing, YR1 Staffing, YR2	12/01/12	03/09/13 03/08/15	97.044 2013-1C-C211- P4000000-4101-D EMW-2012-FH-00438	\$ 5,632,152 2,740,608 2,891,544	
FY12 AFG Wellness & Fitness Programs Wellness & Fitness (20%) match	11/12/12	11/29/12 11/28/13	97.044 2013-1C-C111- P4000000-4101-D EMW-2012-FO-01795	\$ 462,846 370,277 92,569	
FY11 AFG Thermal Imaging Cameras (122) TICs cost match (20%)	03/02/12	03/02/12 03/01/13	97.044 2012-M1-3007RG- 10000000-4101-D EMW-2011-FR-00315	\$ 1,249,720 999,776 249,944	
FY11 AFG (amended) Defibrillators (75) Defibrillators (20%) cost match	02/17/12	02/17/12 02/16/13	97.044 2012-M1-3007RG- 10000000-4101D EMW-2011-FO-02434	\$ 2,172,499 1,737,999 434,500	
FY11 HSGP CalEMA Simulator	01/10/12	01/10/12 04/30/14	067-91067 2011-SS-0077	\$ 4,000,000 4,000,000	
FY11 SHSGP CERT Training & Equipment Hazmat Equipment	01/05/12	11/18/11 12/31/13	97.067 2011-SS-0077	\$ 138,900 38,900 100,000	
FY10 SAFER FY2012 - July 11, 2011-June 30, 2011 FY2013 - July 1, 2012-May 17, 2013	02/25/11	05/18/11 05/17/13	97.044 EMW-2010-FH-00614	\$ 5,470,823 2,735,412 2,735,411	
FY10 SHSGP Complete CERT Training & Equipment Hazmat Diagnostics Equipment Personal Radiation Monitors Robot	02/01/11	10/25/10 12/31/12	97.067 067-00000 2010-0085	\$ 328,554 77,440 39,000 175,000 37,114	
TOTAL GRANT FUNDING (less match):				\$ 18,728,481	